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REPORT NAME: Quarterly Report of Deferred Accounting Activity - For the Three Months Ended June 30, 2013

COMPANY NAME: NW Natural

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION?  No  Yes

If yes, please submit only the cover letter electronically. Submit confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

If known, please select designation:  RE (Electric)  RG (Gas)  RW (Water)  RO (Other)

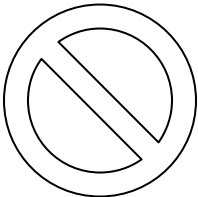
Report is required by:  OAR  
 Statute  
 Order  
 Other at the request of OPUC Staff

Is this report associated with a specific docket/case?  No  Yes

If yes, enter docket number: RG 3

List applicable Key Words for this report to facilitate electronic search:  
RG 3, Quarterly Report, Deferred Accounting Activity, For the Three Months Ended June 30, 2013, 2nd Quarter 2013

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- Any other Telecommunications Reporting or
- Any daily safety or safety incident reports or
- Accident reports required by ORS 654.715

**Please file the above reports according to their individual instructions.**

**CRISTAN KELLEY**  
Rates Analyst  
Tel: 503.226.4211 ext. 3582  
Fax: 503.721.2516  
email: cristan.kelley@nwnatural.com



**VIA ELECTRONIC FILING**

August 13, 2013

Public Utility Commission of Oregon  
3930 Fairview Industrial Drive SE  
Post Office Box 1088  
Salem, Oregon 97308-1088

Attn: Filing Center

Re: **OPUC Docket No. RG 3**  
**QUARTERLY REPORT OF DEFERRED ACCOUNTING ACTIVITY –**  
**For the Three Months Ended June 30, 2013**

Enclosed is the Quarterly Report of Deferred Accounting Activity for the Second Quarter 2013. Included as part of this report are the details for WACOG and Demand deferrals for the month of June 2013. The details section is considered confidential and will be submitted per OAR 860-001-0070.

Please call or email me if you have any questions about these materials.

Sincerely,

*/s/ Cristan Kelley*

Cristan Kelley

CMK/kcm  
enclosure

NW NATURAL  
OREGON DEFERRED RATE MAKING ACCOUNTS  
2nd QUARTER 2013

| Account   | Balance 3/31/2013 | Activity through 4/30/2013 | Balance 4/30/2013 | Activity through 5/31/2013 | Balance 5/31/2013 | Activity through 6/30/2013 | Balance 6/30/2013 | Account Type | Refer to Section, Page Number  |
|---|-------------------|----------------------------|-------------------|----------------------------|-------------------|----------------------------|-------------------|--------------|--------------------------------|
| <b>Decoupling Deferrals and Amortizations</b>         |                   |                            |                   |                            |                   |                            |                   |              |                                |
| 186277 RESIDENTIAL DECOUPLING AMORTIZATION            | 6,478,700         | (1,216,269)                | 5,262,431         | (748,649)                  | 4,513,782         | (574,459)                  | 3,939,323         | Amortization | Amortization, Pages 1-2        |
| 186271 COMMERCIAL DECOUPLING AMORTIZATION             | 795,899           | (174,069)                  | 621,830           | (121,307)                  | 500,523           | (98,382)                   | 402,141           | Amortization | Amortization, Pages 3-4        |
| 186275 RESIDENTIAL DECOUPLING DEFERRAL                | 3,897,449         | (1,062,127)                | 2,835,322         | (286,535)                  | 2,548,787         | 452,695                    | 3,001,482         | Deferral     | Decoupling Deferrals, Page 1-3 |
| 186270 COMMERCIAL DECOUPLING DEFERRAL                 | 3,246,562         | 364,499                    | 3,611,061         | (269,035)                  | 3,342,026         | 457,433                    | 3,799,460         | Deferral     | Decoupling Deferrals, Page 1-3 |
| <b>Intervenor Funding Deferrals and Amortizations</b> |                   |                            |                   |                            |                   |                            |                   |              |                                |
| 186284 Intervenor Funding - ISSUE FUND                | 52,418            | 0                          | 52,418            | 0                          | 52,418            | 0                          | 52,418            | Deferral     | Other Deferrals, Page 1        |
| 186276 INTERVENOR FUNDING                             | 66,125            | 0                          | 66,125            | 0                          | 66,125            | 0                          | 66,125            | Deferral     | Other Deferrals, Page 2        |
| 186278 NWGU INTERVENOR MATCHING FUND                  | 51,194            | 1,625                      | 52,819            | 0                          | 52,819            | 0                          | 52,819            | Deferral     | Other Deferrals, Pages 3-5     |
| 186286 AMORT - CUB INTERVENOR MATCHING FUND           | 34,781            | (8,773)                    | 26,008            | (5,406)                    | 20,602            | (4,151)                    | 16,451            | Amortization | Amortization, Pages 5-6        |
| 186288 AMORT - NWGU INTERVENOR MATCHING FUND          | 3,958             | (561)                      | 3,397             | (515)                      | 2,882             | (499)                      | 2,383             | Amortization | Amortization, Pages 7-8        |
| <b>Miscellaneous Deferrals and Amortizations</b>      |                   |                            |                   |                            |                   |                            |                   |              |                                |
| 186308 AMR Deferral                                   | 3,566,595         | 0                          | 3,566,595         | 0                          | 3,566,595         | 0                          | 3,566,595         | Deferral     | Other Deferrals, Page 6        |
| 186307 AMR AMORTIZATION                               | (0)               | 0                          | (0)               | 0                          | (0)               | 0                          | (0)               | Amortization | Amortization, Page 9           |
| 186232 INDUSTRIAL DSM                                 | 1,667,463         | 577,813                    | 2,245,276         | 3,746                      | 2,249,022         | 3,770                      | 2,252,793         | Deferral     | Other Deferrals, Page 7        |
| 186233 INDUSTRIAL DSM AMORTIZATION                    | 1,078,005         | (171,277)                  | 906,729           | (145,777)                  | 760,951           | (134,705)                  | 626,246           | Amortization | Amortization, Pages 10-11      |
| 254303 EARNINGS TEST DEFERRAL                         | 0                 | 0                          | 0                 | 0                          | 0                 | 0                          | 0                 | Amortization | Other Deferrals, Page 8        |
| 186279 EARNINGS SHARING AMORTIZATION                  | (365,427)         | 86,123                     | (279,303)         | 56,797                     | (222,507)         | 45,576                     | (176,931)         | Amortization | Amortization, Pages 12-13      |
| <b>Environmental Deferrals<sup>1</sup></b>            |                   |                            |                   |                            |                   |                            |                   |              |                                |
| 186143 ENVIR INV-WACKER                               | 263,164           | 0                          | 263,164           | 0                          | 263,164           | 0                          | 263,164           | Deferral     | Environmental Deferrals        |
| 186144 ENVIR INV - PORTLAND HARBOR                    | 1,297,179         | 0                          | 1,297,179         | 0                          | 1,297,179         | 0                          | 1,297,179         | Deferral     | Environmental Deferrals        |
| 186145 2003 ENVIR INV-GASCO                           | 119,565,117       | 4,162,694                  | 123,727,810       | 2,217,790                  | 125,945,600       | (1,766,527)                | 124,179,073       | Deferral     | Environmental Deferrals        |
| 186146 2003 ENVIR INV-EUGENE                          | 176,135           | 1,142                      | 177,277           | 1,149                      | 178,426           | 1,157                      | 179,583           | Deferral     | Environmental Deferrals        |
| 186147 2003 ENVIR INV-WACKER                          | 5,037,407         | 49,987                     | 5,087,394         | 52,768                     | 5,140,162         | (29,783)                   | 5,110,379         | Deferral     | Environmental Deferrals        |
| 186148 2003 ENVIR INV-PORTLAND HARBOR                 | 23,824,002        | 271,333                    | 24,095,336        | 180,344                    | 24,275,679        | (43,674)                   | 24,232,006        | Deferral     | Environmental Deferrals        |
| 186149 2003 ENVIR INV-FRONT ST PDX G                  | 3,626,521         | 202,131                    | 3,828,653         | 67,565                     | 3,896,218         | (235,911)                  | 3,660,307         | Deferral     | Environmental Deferrals        |
| 186151 TAR BODY EARLY ACTION                          | 18,694,499        | 121,197                    | 18,815,696        | 121,988                    | 18,937,684        | 122,768                    | 19,060,452        | Deferral     | Environmental Deferrals        |
| 186152 OREGON STEEL MILLS                             | 211,647           | 211                        | 211,858           | 213                        | 212,070           | 214                        | 212,284           | Deferral     | Environmental Deferrals        |
| 186153 CENTRAL SERVICE CENTER                         | 750,222           | 1,842                      | 752,064           | 4,576                      | 756,640           | (1,679)                    | 754,961           | Deferral     | Environmental Deferrals        |
| 186154 FRENCH AMERICAN SCHOOL                         | 222,433           | 1,442                      | 223,875           | 1,451                      | 225,326           | 1,461                      | 226,787           | Deferral     | Environmental Deferrals        |
| <b>Gas Cost Deferrals and Amortizations</b>           |                   |                            |                   |                            |                   |                            |                   |              |                                |
| 191401 AMORTIZE OREGON WACOG                          | (4,523,625)       | 587,493                    | (3,936,132)       | 397,659                    | (3,538,472)       | 322,770                    | (3,215,702)       | Amortization | Amortization, Pages 14-18      |
| 191411 AMORTIZE DEMAND OREGON                         | (227,997)         | 132,269                    | (95,728)          | 88,266                     | (7,461)           | 69,728                     | 62,266            | Amortization | Amortization, Pages 19-23      |
| 191400 WACOG - ACCRUE OREGON                          | (4,645,131)       | (1,080,023)                | (5,725,154)       | (303,762)                  | (6,028,916)       | 1,525,199                  | (4,503,717)       | Deferral     | Gas Cost Deferrals, Page 1     |
| 191410 DEMAND - ACCRUE OREGON                         | (1,192,383)       | (140,203)                  | (1,332,586)       | (189,409)                  | (1,521,994)       | (159,327)                  | (1,681,322)       | Deferral     | Gas Cost Deferrals, Page 2     |
| 191450 OREGON DEMAND ACCRUE VOLUME                    | 842,798           | 434,692                    | 1,277,490         | (356,405)                  | 921,086           | 212,261                    | 1,133,346         | Deferral     | Gas Cost Deferrals, Page 3     |
| 191417 DEMAND - ACCR COOS BAY                         | 66,059            | (15,385)                   | 50,674            | 16,359                     | 67,033            | 14,332                     | 81,365            | Deferral     | Gas Cost Deferrals, Page 4     |

<sup>1</sup>Note that the environmental deferrals shown reflect all regulatory deferrals and accounting accruals. Only regulatory deferrals are considered eligible for deferred accounting.

# **Detail of Amortization Activity**

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Oregon Residential Decoupling  
 Account Number: 186277

Dockets UM 1027 and UG 238  
 Amortization of 2011-12 deferral balance approved in Order 12-413 in UG 238

| Debit (Credit)    | Month/Year | Note          | Amortization | Transfers  | Interest | Interest Rate | Activity    | Balance    |
|-------------------|------------|---------------|--------------|------------|----------|---------------|-------------|------------|
|                   | (a)        | (b)           | (c)          | (d)        | (e1)     | (e2)          | (f)         | (g)        |
| Beginning Balance |            |               |              |            |          |               |             |            |
|                   | Nov-11     | old rates     | (581,261)    |            | 211      | 2.24%         | (581,050)   | (177,248)  |
|                   | Nov-11     | new rates (1) | (736,169)    | 17,130,909 | 28,078   | 2.01%         | 16,422,818  | 16,245,570 |
|                   | Dec-11     |               | (2,684,898)  |            | 24,963   | 2.01%         | (2,659,936) | 13,585,634 |
|                   | Jan-12     |               | (2,976,092)  |            | 20,263   | 2.01%         | (2,955,829) | 10,629,805 |
|                   | Feb-12     |               | (2,416,447)  |            | 15,781   | 2.01%         | (2,400,666) | 8,229,140  |
|                   | Mar-12     |               | (2,337,972)  |            | 11,826   | 2.01%         | (2,326,146) | 5,902,993  |
|                   | Apr-12     |               | (1,806,385)  |            | 8,375    | 2.01%         | (1,798,010) | 4,104,983  |
|                   | May-12     |               | (1,052,612)  |            | 5,994    | 2.01%         | (1,046,618) | 3,058,365  |
|                   | Jun-12     |               | (710,703)    |            | 4,528    | 2.01%         | (706,176)   | 2,352,190  |
|                   | Jul-12     |               | (466,482)    |            | 3,549    | 2.01%         | (462,933)   | 1,889,256  |
|                   | Aug-12     |               | (355,115)    |            | 2,867    | 2.01%         | (352,248)   | 1,537,008  |
|                   | Sep-12     |               | (382,736)    |            | 2,254    | 2.01%         | (380,482)   | 1,156,526  |
|                   | Oct-12     |               | (549,401)    |            | 1,477    | 2.01%         | (547,924)   | 608,602    |
|                   | Nov-12     | old rates     | (652,316)    |            | 473      | 2.01%         | (651,843)   | (43,241)   |
|                   | Nov-12     | new rates (1) | (484,955)    | 15,672,015 | 18,901   | 1.47%         | 15,205,961  | 15,162,720 |
|                   | Dec-12     |               | (1,896,242)  |            | 17,413   | 1.47%         | (1,878,829) | 13,283,891 |
|                   | Jan-13     |               | (2,837,904)  |            | 14,535   | 1.47%         | (2,823,369) | 10,460,522 |
|                   | Feb-13     |               | (2,266,423)  |            | 11,426   | 1.47%         | (2,254,997) | 8,205,525  |
|                   | Mar-13     |               | (1,735,813)  |            | 8,989    | 1.47%         | (1,726,825) | 6,478,700  |
|                   | Apr-13     |               | (1,223,456)  |            | 7,187    | 1.47%         | (1,216,269) | 5,262,431  |
|                   | May-13     |               | (754,633)    |            | 5,984    | 1.47%         | (748,649)   | 4,513,782  |
|                   | Jun-13     |               | (579,634)    |            | 5,174    | 1.47%         | (574,459)   | 3,939,323  |

History truncated for ease of viewing

**NOTES**

1 - Transfer in is from the October balance of deferral account 186275

**NW Natural  
Rates & Regulatory Affairs  
Oregon 2012-13 PGA**  
Summary of Temporary Increment by Rate Sr  
Rates Effective November 1, 2012  
Temps by Rate Schedule: 2nd Quarter 2013

| Schedule            | Block   | 186277 AMORT         | 186277 AMORT         | 186277 AMORT          | 186277 AMORT         | 186277 AMORT         | 186277 AMORT         |                     |
|---------------------|---------|----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|
|                     |         | OR DECOUPLING<br>RES | OR DECOUPLING<br>RES | OR DECOUPLING<br>RES  | OR DECOUPLING<br>RES | OR DECOUPLING<br>RES | OR DECOUPLING<br>RES |                     |
|                     |         | In Rates             | Apr                  | Apr                   | May                  | May                  | Jun                  |                     |
|                     |         | Volumes              | Activity for Mo.     | Activity for Mo.      | Activity for Mo.     | Activity for Mo.     | Activity for Mo.     |                     |
| 1R                  |         | (0.04047)            | 21.0                 | (0.85)                | 21.0                 | (0.85)               | 21.0                 | (0.85)              |
| 1C                  |         | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
| 2R                  |         | (0.04047)            | 30,234,139.0         | (1,223,455.41)        | 18,648,535.2         | (754,632.08)         | 14,323,941.4         | (579,632.96)        |
| 3C Firm Sales       |         | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
| Intentionally blank |         |                      |                      |                       |                      |                      |                      |                     |
| 31 Firm Sales       |         | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
| Intentionally blank |         |                      |                      |                       |                      |                      |                      |                     |
| 19                  |         | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
| 27                  |         |                      | 53,248.9             | 0.00                  | 26,118.1             | 0.00                 | 21,174.3             | 0.00                |
| 31C Firm Sales      | Block 1 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 2 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
| 31C Firm Trans      | Block 1 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 2 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
| 31C Interr Sales    | Block 1 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 2 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
| 31I Firm Sales      | Block 1 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 2 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
| 31I Firm Trans      | Block 1 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 2 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
| 31I Interr Sales    | Block 1 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 2 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
| 32C Firm Sales      | Block 1 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 2 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 3 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 4 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 5 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 6 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
| 32I Firm Sales      | Block 1 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 2 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 3 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 4 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 5 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 6 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
| 32C Firm Trans      | Block 1 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 2 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 3 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 4 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 5 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 6 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
| 32I Firm Trans      | Block 1 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 2 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 3 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 4 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 5 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 6 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
| 32C Interr Sales    | Block 1 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 2 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 3 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 4 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 5 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 6 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
| 32I Interr Sales    | Block 1 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 2 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 3 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 4 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 5 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 6 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
| 32C Interr Trans    | Block 1 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 2 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 3 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 4 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 5 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 6 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
| 32I Interr Trans    | Block 1 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 2 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 3 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 4 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 5 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
|                     | Block 6 | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
| Intentionally blank |         |                      |                      |                       |                      |                      |                      |                     |
| 33                  |         | N/A                  | 0.0                  | 0.00                  | 0.0                  | 0.00                 | 0.0                  | 0.00                |
| TOTALS              |         |                      | 30,287,408.9         | (1,223,456.26)        | 18,674,674.3         | (754,632.93)         | 14,345,136.7         | (579,633.81)        |
| TOTAL AMORTIZATION  |         |                      |                      | <u>(1,223,456.26)</u> |                      | <u>(754,632.93)</u>  |                      | <u>(579,633.81)</u> |

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Oregon Commercial Decoupling  
 Account Number: 186271

Dockets UM 1027 and UG 238  
 Amortization of 2011-12 deferral balance approved in Order 12-413 in UG 238

| 1     | 2                 | 3 | 4          | 5    | 6            | 7         | 8        | 9        | 10    | 11        | 12        | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
|-------|-------------------|---|------------|------|--------------|-----------|----------|----------|-------|-----------|-----------|----|----|----|----|----|----|----|----|
| Debit | (Credit)          |   | Month/Year | Note | Amortization | Transfers | Interest | Interest | Rate  | Activity  | Balance   |    |    |    |    |    |    |    |    |
|       |                   |   | (a)        | (b)  | (c)          | (d)       | (e)      | (e)      |       | (f)       | (g)       |    |    |    |    |    |    |    |    |
| 74    | Beginning Balance |   |            |      | (107,602)    |           | (60)     |          | 2.24% | (107,662) | (86,197)  |    |    |    |    |    |    |    |    |
| 75    | Nov-11 old rates  |   |            |      | (88,290)     | 2,434,808 | 4,004    |          | 2.01% | 2,350,522 | 2,264,326 |    |    |    |    |    |    |    |    |
| 76    | new rates (1)     |   |            |      | (339,818)    |           | 3,508    |          | 2.01% | (336,310) | 1,928,015 |    |    |    |    |    |    |    |    |
| 77    | Dec-11            |   |            |      | (380,605)    |           | 2,911    |          | 2.01% | (377,695) | 1,550,321 |    |    |    |    |    |    |    |    |
| 78    | Jan-12            |   |            |      | (315,340)    |           | 2,333    |          | 2.01% | (313,007) | 1,237,314 |    |    |    |    |    |    |    |    |
| 79    | Feb-12            |   |            |      | (302,663)    |           | 1,819    |          | 2.01% | (300,844) | 936,469   |    |    |    |    |    |    |    |    |
| 80    | Mar-12            |   |            |      | (244,069)    |           | 1,364    |          | 2.01% | (242,704) | 693,765   |    |    |    |    |    |    |    |    |
| 81    | Apr-12            |   |            |      | (154,404)    |           | 1,033    |          | 2.01% | (153,371) | 540,393   |    |    |    |    |    |    |    |    |
| 82    | May-12            |   |            |      | (117,088)    |           | 807      |          | 2.01% | (116,280) | 424,113   |    |    |    |    |    |    |    |    |
| 83    | Jun-12            |   |            |      | (88,907)     |           | 636      |          | 2.01% | (88,271)  | 335,842   |    |    |    |    |    |    |    |    |
| 84    | Jul-12            |   |            |      | (74,332)     |           | 500      |          | 2.01% | (73,832)  | 262,010   |    |    |    |    |    |    |    |    |
| 85    | Aug-12            |   |            |      | (79,002)     |           | 373      |          | 2.01% | (78,629)  | 183,381   |    |    |    |    |    |    |    |    |
| 86    | Sep-12            |   |            |      | (97,613)     |           | 225      |          | 2.01% | (97,388)  | 85,993    |    |    |    |    |    |    |    |    |
| 87    | Oct-12            |   |            |      | (95,088)     |           | 64       |          | 2.01% | (95,024)  | (9,031)   |    |    |    |    |    |    |    |    |
| 88    | Nov-12 old rates  |   |            |      | (62,186)     | 2,013,238 | 2,428    |          | 1.47% | 1,953,480 | 1,944,449 |    |    |    |    |    |    |    |    |
| 89    | new rates (1)     |   |            |      | (247,488)    |           | 2,230    |          | 1.47% | (245,257) | 1,699,192 |    |    |    |    |    |    |    |    |
| 90    | Dec-12            |   |            |      | (365,574)    |           | 1,858    |          | 1.47% | (363,716) | 1,335,475 |    |    |    |    |    |    |    |    |
| 91    | Jan-13            |   |            |      | (304,077)    |           | 1,450    |          | 1.47% | (302,627) | 1,032,849 |    |    |    |    |    |    |    |    |
| 92    | Feb-13            |   |            |      | (238,069)    |           | 1,119    |          | 1.47% | (236,950) | 795,899   |    |    |    |    |    |    |    |    |
| 93    | Mar-13            |   |            |      | (174,937)    |           | 868      |          | 1.47% | (174,069) | 621,830   |    |    |    |    |    |    |    |    |
| 94    | Apr-13            |   |            |      | (121,994)    |           | 687      |          | 1.47% | (121,307) | 500,523   |    |    |    |    |    |    |    |    |
| 95    | May-13            |   |            |      | (98,934)     |           | 553      |          | 1.47% | (98,382)  | 402,141   |    |    |    |    |    |    |    |    |
| 96    | Jun-13            |   |            |      |              |           |          |          |       |           |           |    |    |    |    |    |    |    |    |

History truncated for ease of viewing

**NOTES**

1 - Transfer in is from the October balance of deferral account 186275

3

**NW Natural**  
**Rates & Regulatory Affairs**  
**Oregon 2012-13 PGA**  
 Summary of Temporary Increment by Rate Schedule  
 Rates Effective November 1, 2012  
 Temps by Rate Schedule: 2nd Quarter 2013

| Schedule            | Block   | 1862/1     | 1862/1       | 1862/1              | 1862/1           | 1862/1              | 1862/1           | 1862/1             |
|---------------------|---------|------------|--------------|---------------------|------------------|---------------------|------------------|--------------------|
|                     |         | AMORT OR   | AMORT OR     | OR                  | OR               | OR                  | OR               | OR                 |
|                     |         | DECOUPLING | DECOUPLING   | DECOUPLING          | DECOUPLING       | DECOUPLING          | DECOUPLING       | DECOUPLING         |
|                     |         | COM        | COM          | COM                 | COM              | COM                 | COM              | COM                |
|                     |         | In Rates   | Volumes      | Apr                 | May              | Jun                 | Jun              | Jun                |
|                     |         |            |              | Activity for Mo.    | Activity for Mo. | Activity for Mo.    | Activity for Mo. | Activity for Mo.   |
| 1R                  |         | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
| 1C                  |         | (0.00972)  | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
| 2R                  |         | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
| 3C Firm Sales       |         | (0.00972)  | 12,920,647.8 | (125,628.92)        | 8,730,445.0      | (84,887.11)         | 7,275,872.4      | (70,744.13)        |
| Intentionally blank |         |            |              |                     |                  |                     |                  |                    |
| 3I Firm Sales       |         | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
| Intentionally blank |         |            |              |                     |                  |                     |                  |                    |
| 19                  |         | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
| 27                  |         | 0.00       | 53,248.9     | 0.00                | 26,118.1         | 0.00                | 21,174.3         | 0.00               |
| 31C Firm Sales      | Block 1 | (0.00972)  | 2,267,813.5  | (22,050.21)         | 2,090,292.8      | (20,324.15)         | 1,871,134.0      | (18,193.25)        |
|                     | Block 2 | (0.00972)  | 2,736,694.3  | (26,609.19)         | 1,666,151.5      | (16,200.18)         | 973,525.1        | (9,465.69)         |
| 31C Firm Trans      | Block 1 | (0.00972)  | 28,240.0     | (274.58)            | 28,000.0         | (272.25)            | 29,147.0         | (283.40)           |
|                     | Block 2 | (0.00972)  | 38,463.0     | (373.98)            | 31,942.0         | (310.58)            | 25,467.0         | (247.62)           |
| 31C Interr Sales    | Block 1 | (0.00972)  | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 2 | (0.00972)  | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
| 31I Firm Sales      | Block 1 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 2 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
| 31I Firm Trans      | Block 1 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 2 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
| 31I Interr Sales    | Block 1 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 2 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
| 32C Firm Sales      | Block 1 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 2 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 3 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 4 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 5 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 6 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
| 32I Firm Sales      | Block 1 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 2 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 3 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 4 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 5 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 6 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
| 32C Firm Trans      | Block 1 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 2 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 3 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 4 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 5 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 6 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
| 32I Firm Trans      | Block 1 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 2 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 3 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 4 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 5 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 6 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
| 32C Interr Sales    | Block 1 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 2 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 3 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 4 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 5 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 6 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
| 32I Interr Sales    | Block 1 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 2 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 3 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 4 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 5 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 6 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
| 32C Interr Trans    | Block 1 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 2 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 3 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 4 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 5 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 6 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
| 32I Interr Trans    | Block 1 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 2 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 3 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 4 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 5 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
|                     | Block 6 | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
| Intentionally blank |         |            |              |                     |                  |                     |                  |                    |
| 33                  |         | N/A        | 0.0          | 0.00                | 0.0              | 0.00                | 0.0              | 0.00               |
| TOTALS              |         |            | 18,045,107.5 | (174,936.88)        | 12,572,949.4     | (121,994.27)        | 10,196,319.8     | (98,934.09)        |
| TOTAL AMORTIZATION  |         |            |              | <u>(174,936.88)</u> |                  | <u>(121,994.27)</u> |                  | <u>(98,934.09)</u> |



Company:  
State:  
Description:  
Account Number:

Northwest Natural Gas Company  
Oregon  
Amortization of CUB Intervenor Funding  
186286  
Dockets UM 1101 and UG 235  
Amortization of 2011 deferral approved in Order 12-411 of UG 235

| Debit (Credit)    | Month/Year | Note          | Amortization | Transfers | Interest | Interest rate | Activity | Balance |
|-------------------|------------|---------------|--------------|-----------|----------|---------------|----------|---------|
|                   | (a)        | (b)           | (c)          | (d)       | (e1)     | (e2)          | (f)      | (g)     |
| Beginning Balance |            |               |              |           |          |               |          |         |
|                   | Nov-11     | old rates     | (2,546)      |           | (0)      | 2.24%         | (2,546)  | (1,412) |
|                   | Nov-11     | new rates (1) | (5,180)      | 115,851   | 190      | 2.01%         | 110,860  | 109,449 |
|                   | Dec-11     |               | (18,892)     |           | 168      | 2.01%         | (18,725) | 90,724  |
|                   | Jan-12     |               | (20,941)     |           | 134      | 2.01%         | (20,807) | 69,917  |
|                   | Feb-12     |               | (17,003)     |           | 103      | 2.01%         | (16,900) | 53,017  |
|                   | Mar-12     |               | (16,451)     |           | 75       | 2.01%         | (16,376) | 36,641  |
|                   | Apr-12     |               | (12,711)     |           | 51       | 2.01%         | (12,660) | 23,980  |
|                   | May-12     |               | (7,407)      |           | 34       | 2.01%         | (7,373)  | 16,607  |
|                   | Jun-12     |               | (5,001)      |           | 24       | 2.01%         | (4,978)  | 11,630  |
|                   | Jul-12     |               | (3,283)      |           | 17       | 2.01%         | (3,266)  | 8,363   |
|                   | Aug-12     |               | (2,499)      |           | 12       | 2.01%         | (2,487)  | 5,876   |
|                   | Sep-12     |               | (2,694)      |           | 8        | 2.01%         | (2,686)  | 3,190   |
|                   | Oct-12     |               | (3,866)      |           | 2        | 2.01%         | (3,864)  | (674)   |
|                   | Nov-12     | old rates     | (4,590)      |           | (5)      | 2.24%         | (4,595)  | (5,270) |
|                   | Nov-12     | new rates (1) | (3,492)      | 106,007   | 128      | 1.47%         | 102,642  | 97,373  |
|                   | Dec-12     |               | (13,656)     | 2         | 111      | 1.47%         | (13,543) | 83,830  |
|                   | Jan-13     |               | (20,436)     |           | 90       | 1.47%         | (20,346) | 63,484  |
|                   | Feb-13     |               | (16,321)     |           | 68       | 1.47%         | (16,253) | 47,231  |
|                   | Mar-13     |               | (12,500)     |           | 50       | 1.47%         | (12,450) | 34,781  |
|                   | Apr-13     |               | (8,810)      |           | 37       | 1.47%         | (8,773)  | 26,008  |
|                   | May-13     |               | (5,434)      |           | 29       | 1.47%         | (5,406)  | 20,602  |
|                   | Jun-13     |               | (4,174)      |           | 23       | 1.47%         | (4,151)  | 16,451  |

**History truncated for ease of viewing**

**NOTES**

- 1 - Transfer in is from the October balances of CUB Deferral account 186276 and Issue Fund Deferral account 186284
- 2 - Transfer represents a balance true-up adjustment

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**NW Natural  
Rates & Regulatory Affairs  
Oregon 2012-13 PGA**

Summary of Temporary Increment by Rate Schedule  
Rates Effective November 1, 2012  
Temps by Rate Schedule: 2nd Quarter 2013

| Schedule            | Block   | 186286     | 186286       | 186286            | 186286            | 186286            | 186286       | 186286           |
|---------------------|---------|------------|--------------|-------------------|-------------------|-------------------|--------------|------------------|
|                     |         | INTERVENOR | INTERVENOR   | INTERVENOR        | INTERVENOR        | INTERVENOR        | INTERVENOR   | INTERVENOR       |
|                     |         | FUNDING -  | FUNDING -    | FUNDING -         | FUNDING -         | FUNDING -         | FUNDING -    | FUNDING -        |
|                     |         | CUB FUND   | CUB FUND     | CUB FUND          | CUB FUND          | CUB FUND          | CUB FUND     | CUB FUND         |
|                     |         | In Rates   | Apr          | Apr               | May               | May               | Jun          | Jun              |
|                     |         | (0.00029)  | Volumes      | Activity for Mo.  | Volumes           | Activity for Mo.  | Volumes      | Activity for Mo. |
| 1R                  |         | (0.00029)  | 21.0         | (0.01)            | 21.0              | (0.01)            | 21.0         | (0.01)           |
| 1C                  |         | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
| 2R                  |         | (0.00029)  | 30,234,139.0 | (8,810.29)        | 18,648,535.2      | (5,434.22)        | 14,323,941.4 | (4,174.03)       |
| 3C Firm Sales       |         | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
| Intentionally blank |         |            |              |                   |                   |                   |              |                  |
| 3I Firm Sales       |         | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
| Intentionally blank |         |            |              |                   |                   |                   |              |                  |
| 19                  |         | (0.01)     | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
| 27                  |         |            | 53,248.9     | 0.00              | 26,118.1          | 0.00              | 21,174.3     | 0.00             |
| 31C Firm Sales      | Block 1 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 2 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
| 31C Firm Trans      | Block 1 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 2 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
| 31C Interr Sales    | Block 1 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 2 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
| 311 Firm Sales      | Block 1 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 2 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
| 311 Firm Trans      | Block 1 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 2 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
| 311 Interr Sales    | Block 1 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 2 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
| 32C Firm Sales      | Block 1 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 2 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 3 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 4 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 5 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 6 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
| 32I Firm Sales      | Block 1 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 2 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 3 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 4 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 5 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 6 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
| 32C Firm Trans      | Block 1 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 2 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 3 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 4 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 5 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 6 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
| 32I Firm Trans      | Block 1 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 2 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 3 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 4 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 5 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 6 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
| 32C Interr Sales    | Block 1 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 2 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 3 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 4 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 5 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 6 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
| 32I Interr Sales    | Block 1 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 2 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 3 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 4 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 5 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 6 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
| 32C Interr Trans    | Block 1 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 2 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 3 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 4 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 5 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 6 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
| 32I Interr Trans    | Block 1 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 2 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 3 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 4 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 5 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
|                     | Block 6 | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
| Intentionally blank |         |            |              |                   |                   |                   |              |                  |
| 33                  |         | N/A        | 0.0          | 0.00              | 0.0               | 0.00              | 0.0          | 0.00             |
| TOTALS              |         |            | 30,287,408.9 | (8,810.30)        | 18,674,674.3      | (5,434.23)        | 14,345,136.7 | (4,174.04)       |
| TOTAL AMORTIZATION  |         |            |              | <u>(8,810.30)</u> | <u>(5,434.23)</u> | <u>(4,174.04)</u> |              |                  |

6

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of NWIGU Intervenor Funding  
 Account Number: 186288

Dockets UM 1101 and UG 235

Amortization of 2011 deferral approved in Order 12-411 of UG 235

| Debit (Credit) | Month/Year (a)    | Note (b) | Amortization (c) | Transfers (d) | Interest (e) | Interest rate (e2) | Activity (f) | Balance (g) |
|----------------|-------------------|----------|------------------|---------------|--------------|--------------------|--------------|-------------|
|                | Beginning Balance |          |                  |               |              |                    |              |             |
|                | Nov-11            | <b>1</b> | (1,285)          | 18,912        | 31           | 2.01%              | 17,658       | 18,046      |
|                | Dec-11            |          | (1,992)          |               | 29           | 2.01%              | (1,963)      | 16,082      |
|                | Jan-12            |          | (1,834)          |               | 25           | 2.01%              | (1,809)      | 14,274      |
|                | Feb-12            |          | (1,843)          |               | 22           | 2.01%              | (1,821)      | 12,453      |
|                | Mar-12            |          | (1,954)          |               | 19           | 2.01%              | (1,934)      | 10,519      |
|                | Apr-12            |          | (1,685)          |               | 16           | 2.01%              | (1,669)      | 8,850       |
|                | May-12            |          | (1,750)          |               | 13           | 2.01%              | (1,737)      | 7,113       |
|                | Jun-12            |          | (1,603)          |               | 11           | 2.01%              | (1,592)      | 5,521       |
|                | Jul-12            |          | (1,558)          |               | 8            | 2.01%              | (1,550)      | 3,972       |
|                | Aug-12            |          | (1,674)          |               | 5            | 2.01%              | (1,669)      | 2,303       |
|                | Sep-12            |          | (1,553)          |               | 3            | 2.01%              | (1,550)      | 753         |
|                | Oct-12            |          | (1,752)          |               | (0)          | 2.01%              | (1,752)      | (1,000)     |
|                | Nov-12 old rates  |          | (773)            |               | (2)          | 2.01%              | (775)        | (1,775)     |
|                | new rates (1)     |          | (360)            | 8,593         | 10           | 1.47%              | 8,244        | 6,469       |
|                | Dec-12            |          | (630)            |               | 8            | 1.47%              | (623)        | 5,847       |
|                | Jan-13            |          | (693)            |               | 7            | 1.47%              | (686)        | 5,160       |
|                | Feb-13            |          | (589)            |               | 6            | 1.47%              | (583)        | 4,577       |
|                | Mar-13            |          | (625)            |               | 5            | 1.47%              | (620)        | 3,958       |
|                | Apr-13            |          | (565)            |               | 5            | 1.47%              | (561)        | 3,397       |
|                | May-13            |          | (519)            |               | 4            | 1.47%              | (515)        | 2,882       |
|                | Jun-13            |          | (502)            |               | 3            | 1.47%              | (499)        | 2,383       |

History truncated for ease of viewing

**NOTES**

**1** - Transfer in is from the October balances of NWIGU Deferral account 186278 and Issue Fund Deferral account 186284.

**NW Natural  
Rates & Regulatory Affairs  
Oregon 2012-13 PGA**

Summary of Temporary Increment by Rate Schedule  
Rates Effective November 1, 2012  
Temps by Rate Schedule: 2nd Quarter 2013

| Schedule            | Block   | 186288     | 186288       | 186288           | 186288       | 186288           | 186288       | 186288           |
|---------------------|---------|------------|--------------|------------------|--------------|------------------|--------------|------------------|
|                     |         | INTERVENOR | INTERVENOR   | INTERVENOR       | INTERVENOR   | INTERVENOR       | INTERVENOR   | INTERVENOR       |
|                     |         | FUNDING -  | FUNDING -    | FUNDING -        | FUNDING -    | FUNDING -        | FUNDING -    | FUNDING -        |
|                     |         | NWIGU FUND | NWIGU FUND   | NWIGU FUND       | NWIGU FUND   | NWIGU FUND       | NWIGU FUND   | NWIGU FUND       |
|                     |         | In Rates   | Apr          | Apr              | May          | May              | Jun          | Jun              |
|                     |         |            | Volumes      | Activity for Mo. | Volumes      | Activity for Mo. | Volumes      | Activity for Mo. |
| 1R                  |         | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
| 1C                  |         | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
| 2R                  |         | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
| 3C Firm Sales       |         | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
| Intentionally blank |         |            |              |                  |              |                  |              |                  |
| 31 Firm Sales       |         | (0.00002)  | 405,702.4    | (8.11)           | 301,160.4    | (6.02)           | 255,019.6    | (5.10)           |
| Intentionally blank |         |            |              |                  |              |                  |              |                  |
| 19                  |         | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
| 27                  |         | 0.00       | 53,248.9     | 0.00             | 26,118.1     | 0.00             | 21,174.3     | 0.00             |
| 31C Firm Sales      | Block 1 | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
|                     | Block 2 | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
| 31C Firm Trans      | Block 1 | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
|                     | Block 2 | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
| 31C Interr Sales    | Block 1 | 0.00000    | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
|                     | Block 2 | 0.00000    | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
| 31I Firm Sales      | Block 1 | (0.00002)  | 375,301.3    | (7.51)           | 363,384.4    | (7.27)           | 348,591.1    | (6.97)           |
|                     | Block 2 | (0.00002)  | 815,886.6    | (16.32)          | 735,461.4    | (14.71)          | 702,179.6    | (14.04)          |
| 31I Firm Trans      | Block 1 | (0.00002)  | 16,067.0     | (0.32)           | 16,000.0     | (0.32)           | 14,627.0     | (0.29)           |
|                     | Block 2 | (0.00002)  | 81,867.0     | (1.64)           | 61,570.0     | (1.23)           | 41,463.0     | (0.83)           |
| 31I Interr Sales    | Block 1 | (0.00002)  | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
|                     | Block 2 | (0.00002)  | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
| 32C Firm Sales      | Block 1 | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
|                     | Block 2 | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
|                     | Block 3 | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
|                     | Block 4 | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
|                     | Block 5 | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
|                     | Block 6 | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
| 32I Firm Sales      | Block 1 | (0.00002)  | 330,041.0    | (6.60)           | 339,566.0    | (6.79)           | 327,943.0    | (6.56)           |
|                     | Block 2 | (0.00002)  | 400,455.0    | (8.01)           | 405,703.0    | (8.11)           | 333,518.0    | (6.67)           |
|                     | Block 3 | (0.00002)  | 139,400.0    | (2.79)           | 120,934.0    | (2.42)           | 72,657.0     | (1.45)           |
|                     | Block 4 | (0.00002)  | 103,776.0    | (2.08)           | 32,730.0     | (0.65)           | (87,482.0)   | 1.75             |
|                     | Block 5 | (0.00002)  | 0.0          | 0.00             | 220,284.0    | (4.41)           | (220,284.0)  | 4.41             |
|                     | Block 6 | (0.00002)  | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
| 32C Firm Trans      | Block 1 | (0.00002)  | 154,754.0    | (3.10)           | 144,354.0    | (2.89)           | 126,159.0    | (2.52)           |
|                     | Block 2 | (0.00002)  | 118,683.0    | (2.37)           | 90,498.0     | (1.81)           | 62,928.0     | (1.26)           |
|                     | Block 3 | (0.00002)  | 38,307.0     | (0.77)           | 9,576.0      | (0.19)           | 8,193.0      | (0.16)           |
|                     | Block 4 | (0.00002)  | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
|                     | Block 5 | (0.00002)  | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
|                     | Block 6 | (0.00002)  | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
| 32I Firm Trans      | Block 1 | (0.00002)  | 733,409.0    | (14.67)          | 742,497.0    | (14.85)          | 739,232.0    | (14.78)          |
|                     | Block 2 | (0.00002)  | 1,088,818.0  | (21.78)          | 1,085,540.0  | (21.71)          | 1,068,169.0  | (21.36)          |
|                     | Block 3 | (0.00002)  | 702,665.0    | (14.05)          | 648,127.0    | (12.96)          | 574,743.0    | (11.49)          |
|                     | Block 4 | (0.00002)  | 1,125,991.0  | (22.52)          | 1,157,521.0  | (23.15)          | 1,026,946.0  | (20.54)          |
|                     | Block 5 | (0.00002)  | 1,259,813.0  | (25.20)          | 1,181,201.0  | (23.62)          | 1,104,799.0  | (22.10)          |
|                     | Block 6 | (0.00002)  | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
| 32C Interr Sales    | Block 1 | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
|                     | Block 2 | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
|                     | Block 3 | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
|                     | Block 4 | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
|                     | Block 5 | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
|                     | Block 6 | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
| 32I Interr Sales    | Block 1 | (0.00002)  | 588,994.0    | (11.78)          | 496,785.0    | (9.94)           | 591,360.0    | (11.83)          |
|                     | Block 2 | (0.00002)  | 748,565.0    | (14.97)          | 590,095.0    | (11.80)          | 724,935.0    | (14.50)          |
|                     | Block 3 | (0.00002)  | 379,902.0    | (7.60)           | 257,968.0    | (5.16)           | 409,617.0    | (8.19)           |
|                     | Block 4 | (0.00002)  | 808,969.0    | (16.18)          | 653,309.0    | (13.07)          | 885,156.0    | (17.70)          |
|                     | Block 5 | (0.00002)  | 345,037.0    | (6.90)           | 17,436.0     | (0.35)           | 456,275.0    | (9.13)           |
|                     | Block 6 | (0.00002)  | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
| 32C Interr Trans    | Block 1 | (0.00002)  | 89,198.0     | (1.78)           | 69,137.0     | (1.38)           | 79,100.0     | (1.58)           |
|                     | Block 2 | (0.00002)  | 163,526.0    | (3.27)           | 117,054.0    | (2.34)           | 120,783.0    | (2.42)           |
|                     | Block 3 | (0.00002)  | 118,704.0    | (2.37)           | 60,000.0     | (1.20)           | 80,000.0     | (1.60)           |
|                     | Block 4 | (0.00002)  | 414,602.0    | (8.29)           | 220,930.0    | (4.42)           | 284,478.0    | (5.69)           |
|                     | Block 5 | (0.00002)  | 351,696.0    | (7.03)           | 280,494.0    | (5.61)           | 217,261.0    | (4.35)           |
|                     | Block 6 | (0.00002)  | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
| 32I Interr Trans    | Block 1 | (0.00002)  | 673,565.0    | (13.47)          | 697,308.0    | (13.95)          | 702,212.0    | (14.04)          |
|                     | Block 2 | (0.00002)  | 1,214,605.0  | (24.29)          | 1,187,762.0  | (23.76)          | 1,308,470.0  | (26.17)          |
|                     | Block 3 | (0.00002)  | 883,941.0    | (17.68)          | 877,291.0    | (17.55)          | 901,304.0    | (18.03)          |
|                     | Block 4 | (0.00002)  | 2,165,804.0  | (43.32)          | 2,025,745.0  | (40.51)          | 2,010,094.0  | (40.20)          |
|                     | Block 5 | (0.00002)  | 4,725,299.0  | (94.51)          | 4,576,738.0  | (91.53)          | 4,111,793.0  | (82.24)          |
|                     | Block 6 | (0.00002)  | 6,692,291.0  | (133.85)         | 6,179,917.0  | (123.60)         | 5,706,360.0  | (114.13)         |
| Intentionally blank |         |            |              |                  |              |                  |              |                  |
| 33                  |         | N/A        | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |
| TOTALS              |         |            | 28,308,883.2 | (565.13)         | 25,990,194.3 | (519.28)         | 25,109,773.6 | (501.76)         |
|                     |         |            |              |                  |              | 102.00           |              |                  |
| TOTAL AMORTIZATION  |         |            |              | (565.13)         |              | (519.28)         |              | (501.76)         |



Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of AMR deferred amounts  
 Account Number: 186307  
 Docket UG 199  
 Amortization of 2009 deferral approved in Order 11-443

| Debit (Credit)    | Month/Year | Note (b)      | Amortization (c) | Transfers (d) | TOTAL Interest (e) | Interest Rate (e1) | Activity (f) | TOTAL Balance (g) |
|-------------------|------------|---------------|------------------|---------------|--------------------|--------------------|--------------|-------------------|
| Beginning Balance |            |               |                  |               |                    |                    |              |                   |
|                   | Nov-11     | old rates     | (106,824)        |               | 29                 | 2.24%              | (106,796)    | (37,900)          |
|                   | Nov-11     | new rates (1) | 0                | 37,900        | 63                 | 2.01%              | 37,963       | 63                |
|                   | Dec-11     |               | 0                |               | 0                  | 2.01%              | 0            | 64                |
|                   | Jan-12     |               | 0                |               | 0                  | 2.01%              | 0            | 64                |
|                   | Feb-12     |               | 0                |               | 0                  | 2.01%              | 0            | 64                |
|                   | Mar-12     |               | 0                |               | 0                  | 2.01%              | 0            | 64                |
|                   | Apr-12     |               | 0                |               | 0                  | 2.01%              | 0            | 64                |
|                   | May-12     |               | 0                |               | 0                  | 2.01%              | 0            | 64                |
|                   | Jun-12     |               | 0                |               | 0                  | 2.01%              | 0            | 64                |
|                   | Jul-12     |               | 0                |               | 0                  | 2.01%              | 0            | 64                |
|                   | Aug-12     | 2             | 0                | (64)          | 0                  | 2.01%              | (64)         | 0                 |
|                   | Sep-12     |               | 0                |               | 0                  | 2.01%              | 0            | 0                 |
|                   | Oct-12     |               | 0                |               | 0                  | 2.01%              | 0            | 0                 |
|                   | Nov-12     |               | 0                |               | 0                  | 1.47%              | 0            | 0                 |
|                   | Dec-12     |               | 0                |               | 0                  | 1.47%              | 0            | 0                 |
|                   | Jan-13     |               | 0                |               | 0                  | 1.47%              | 0            | 0                 |
|                   | Feb-13     |               | 0                |               | 0                  | 1.47%              | 0            | 0                 |
|                   | Mar-13     |               | 0                |               | 0                  | 1.47%              | 0            | 0                 |
|                   | Apr-13     |               | 0                |               | 0                  | 1.47%              | 0            | 0                 |
|                   | May-13     |               | 0                |               | 0                  | 1.47%              | 0            | 0                 |
|                   | Jun-13     |               | 0                |               | 0                  | 1.47%              | 0            | 0                 |

History truncated for ease of viewing

**NOTES**

- 1 - Residual balance is transferred to 186279 Earnings Test Amortization
- 2 - Reverse the November interest that should not have been calculated.

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Industrial DSM Costs  
 Account Number: 186233  
 Dockets UM 1420 and UG 236  
 Amortization of 11-12 deferral approved in Order 12-414

| Debit (Credit)    | Month/Year | Note          | Amortization | Transfers | TOTAL Interest | Interest Rate | Activity  | TOTAL Balance |
|-------------------|------------|---------------|--------------|-----------|----------------|---------------|-----------|---------------|
|                   | (a)        | (b)           | (c)          | (d)       | (e)            | (e1)          | (f)       | (g)           |
| Beginning Balance |            |               |              |           |                |               |           |               |
|                   | Nov-11     | old rates     | (12,192)     |           | (129)          | 2.24%         | (12,321)  | (75,425)      |
|                   | Nov-11     | new rates (1) | (133,158)    | 1,798,220 | 2,901          | 2.01%         | 1,667,963 | 1,592,538     |
|                   | Dec-11     |               | (178,389)    |           | 2,518          | 2.01%         | (175,871) | 1,416,667     |
|                   | Jan-12     |               | (180,768)    |           | 2,222          | 2.01%         | (178,546) | 1,238,121     |
|                   | Feb-12     |               | (165,943)    |           | 1,935          | 2.01%         | (164,008) | 1,074,113     |
|                   | Mar-12     |               | (175,480)    |           | 1,652          | 2.01%         | (173,828) | 900,285       |
|                   | Apr-12     |               | (148,098)    |           | 1,384          | 2.01%         | (146,714) | 753,571       |
|                   | May-12     |               | (131,672)    |           | 1,152          | 2.01%         | (130,520) | 623,051       |
|                   | Jun-12     |               | (118,652)    |           | 944            | 2.01%         | (117,708) | 505,344       |
|                   | Jul-12     |               | (111,573)    |           | 753            | 2.01%         | (110,820) | 394,524       |
|                   | Aug-12     |               | (112,849)    |           | 566            | 2.01%         | (112,282) | 282,242       |
|                   | Sep-12     |               | (116,950)    |           | 375            | 2.01%         | (116,575) | 165,666       |
|                   | Oct-12     |               | (143,949)    |           | 157            | 2.01%         | (143,792) | 21,875        |
|                   | Nov-12     | old rates     | (27,881)     |           | 13             | 2.01%         | (27,868)  | (5,993)       |
|                   | Nov-12     | new rates (1) | (140,322)    | 2,005,105 | 2,370          | 1.47%         | 1,867,153 | 1,861,160     |
|                   | Dec-12     |               | (189,618)    |           | 2,164          | 1.47%         | (187,454) | 1,673,706     |
|                   | Jan-13     |               | (222,831)    |           | 1,914          | 1.47%         | (220,917) | 1,452,789     |
|                   | Feb-13     |               | (189,994)    |           | 1,663          | 1.47%         | (188,331) | 1,264,458     |
|                   | Mar-13     |               | (187,886)    |           | 1,434          | 1.47%         | (186,452) | 1,078,005     |
|                   | Apr-13     |               | (172,492)    |           | 1,215          | 1.47%         | (171,277) | 906,729       |
|                   | May-13     |               | (146,798)    |           | 1,021          | 1.47%         | (145,777) | 760,951       |
|                   | Jun-13     |               | (135,554)    |           | 849            | 1.47%         | (134,705) | 626,246       |

**History truncated for ease of viewing**

**NOTES**

1 - Transfer in is from the October balance of 186232 Deferral of Industrial DSM

**NW Natural**  
**Rates & Regulatory Affairs**  
**Oregon 2012-13 PGA**  
 Summary of Temporary Increment by Rate Sc  
 Rates Effective November 1, 2012  
 Temps by Rate Schedule: 2nd Quarter 2013

| Schedule            | Block   | 186233     | 186233       | 186233           | 186233       | 186233           | 186233       | 186233           |  |
|---------------------|---------|------------|--------------|------------------|--------------|------------------|--------------|------------------|--|
|                     |         | INDUSTRIAL | INDUSTRIAL   | INDUSTRIAL       | INDUSTRIAL   | INDUSTRIAL       | INDUSTRIAL   | INDUSTRIAL       |  |
|                     |         | DSM        | DSM          | DSM              | DSM          | DSM              | DSM          | DSM              |  |
|                     |         | In Rates   | Apr          | Apr              | May          | May              | Jun          | Jun              |  |
|                     |         |            | Volumes      | Activity for Mo. | Volumes      | Activity for Mo. | Volumes      | Activity for Mo. |  |
| 1R                  |         | 0.00000    | 21.0         | 0.00             | 21.0         | 0.00             | 21.0         | 0.00             |  |
| 1C                  |         | 0.00000    | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |  |
| 2R                  |         | 0.00000    | 30,234,139.0 | 0.00             | 18,648,535.2 | 0.00             | 14,323,941.4 | 0.00             |  |
| 3C Firm Sales       |         | 0.00000    | 12,920,647.8 | 0.00             | 8,730,445.0  | 0.00             | 7,275,872.4  | 0.00             |  |
| Intentionally blank |         |            |              |                  |              |                  |              |                  |  |
| 3I Firm Sales       |         | (0.02004)  | 405,702.4    | (8,129.77)       | 301,160.4    | (6,034.88)       | 255,019.6    | (5,110.27)       |  |
| Intentionally blank |         |            |              |                  |              |                  |              |                  |  |
| 19                  |         | 0.00000    | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |  |
| 27                  |         | 0.00       | 53,248.9     | 0.00             | 26,118.1     | 0.00             | 21,174.3     | 0.00             |  |
| 31C Firm Sales      | Block 1 | 0.00000    | 2,267,813.5  | 0.00             | 2,090,292.8  | 0.00             | 1,871,134.0  | 0.00             |  |
|                     | Block 2 | 0.00000    | 2,736,694.3  | 0.00             | 1,666,151.5  | 0.00             | 973,525.1    | 0.00             |  |
| 31C Firm Trans      | Block 1 | 0.00000    | 28,240.0     | 0.00             | 28,000.0     | 0.00             | 29,147.0     | 0.00             |  |
|                     | Block 2 | 0.00000    | 38,463.0     | 0.00             | 31,942.0     | 0.00             | 25,467.0     | 0.00             |  |
| 31C Interr Sales    | Block 1 | 0.00000    | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |  |
|                     | Block 2 | 0.00000    | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |  |
| 31I Firm Sales      | Block 1 | (0.02004)  | 375,301.3    | (7,520.57)       | 363,384.4    | (7,281.77)       | 348,591.1    | (6,985.33)       |  |
|                     | Block 2 | (0.02004)  | 815,886.6    | (16,349.34)      | 735,461.4    | (14,737.72)      | 702,179.6    | (14,070.80)      |  |
| 31I Firm Trans      | Block 1 | 0.00000    | 16,067.0     | 0.00             | 16,000.0     | 0.00             | 14,627.0     | 0.00             |  |
|                     | Block 2 | 0.00000    | 81,867.0     | 0.00             | 61,570.0     | 0.00             | 41,463.0     | 0.00             |  |
| 31I Interr Sales    | Block 1 | (0.02004)  | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |  |
|                     | Block 2 | (0.02004)  | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |  |
| 32C Firm Sales      | Block 1 | (0.02004)  | 590,055.0    | (11,823.96)      | 581,984.1    | (11,662.23)      | 639,602.7    | (12,816.83)      |  |
|                     | Block 2 | (0.02004)  | 451,609.0    | (9,049.68)       | 257,305.2    | (5,156.07)       | 184,311.9    | (3,693.38)       |  |
|                     | Block 3 | (0.02004)  | 97,073.0     | (1,945.22)       | 13,264.0     | (265.79)         | 18,726.0     | (375.25)         |  |
|                     | Block 4 | (0.02004)  | 19,383.0     | (388.41)         | (19,383.0)   | 388.41           | 0.0          | 0.00             |  |
|                     | Block 5 | (0.02004)  | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |  |
|                     | Block 6 | (0.02004)  | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |  |
| 32I Firm Sales      | Block 1 | (0.02004)  | 330,041.0    | (6,613.61)       | 339,566.0    | (6,804.48)       | 327,943.0    | (6,571.57)       |  |
|                     | Block 2 | (0.02004)  | 400,455.0    | (8,024.62)       | 405,703.0    | (8,129.78)       | 333,518.0    | (6,683.28)       |  |
|                     | Block 3 | (0.02004)  | 139,400.0    | (2,793.40)       | 120,934.0    | (2,423.37)       | 72,657.0     | (1,455.96)       |  |
|                     | Block 4 | (0.02004)  | 103,776.0    | (2,079.54)       | 32,730.0     | (655.87)         | (87,482.0)   | 1,753.03         |  |
|                     | Block 5 | (0.02004)  | 0.0          | 0.00             | 220,284.0    | (4,414.21)       | (220,284.0)  | 4,414.21         |  |
|                     | Block 6 | (0.02004)  | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |  |
| 32C Firm Trans      | Block 1 | 0.00000    | 154,754.0    | 0.00             | 144,354.0    | 0.00             | 126,159.0    | 0.00             |  |
|                     | Block 2 | 0.00000    | 118,683.0    | 0.00             | 90,498.0     | 0.00             | 62,928.0     | 0.00             |  |
|                     | Block 3 | 0.00000    | 38,307.0     | 0.00             | 9,576.0      | 0.00             | 8,193.0      | 0.00             |  |
|                     | Block 4 | 0.00000    | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |  |
|                     | Block 5 | 0.00000    | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |  |
|                     | Block 6 | 0.00000    | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |  |
| 32I Firm Trans      | Block 1 | 0.00000    | 733,409.0    | 0.00             | 742,497.0    | 0.00             | 739,232.0    | 0.00             |  |
|                     | Block 2 | 0.00000    | 1,088,818.0  | 0.00             | 1,085,540.0  | 0.00             | 1,068,169.0  | 0.00             |  |
|                     | Block 3 | 0.00000    | 702,665.0    | 0.00             | 648,127.0    | 0.00             | 574,743.0    | 0.00             |  |
|                     | Block 4 | 0.00000    | 1,125,991.0  | 0.00             | 1,157,521.0  | 0.00             | 1,026,946.0  | 0.00             |  |
|                     | Block 5 | 0.00000    | 1,259,813.0  | 0.00             | 1,181,201.0  | 0.00             | 1,104,799.0  | 0.00             |  |
|                     | Block 6 | 0.00000    | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |  |
| 32C Interr Sales    | Block 1 | (0.02004)  | 530,239.0    | (10,625.32)      | 564,216.0    | (11,306.18)      | 408,189.0    | (8,179.59)       |  |
|                     | Block 2 | (0.02004)  | 669,281.0    | (13,411.55)      | 630,356.0    | (12,631.54)      | 472,084.0    | (9,459.97)       |  |
|                     | Block 3 | (0.02004)  | 366,585.0    | (7,345.90)       | 303,844.0    | (6,088.65)       | 169,895.0    | (3,404.48)       |  |
|                     | Block 4 | (0.02004)  | 441,659.0    | (8,850.29)       | 459,316.0    | (9,204.12)       | 72,294.0     | (1,448.68)       |  |
|                     | Block 5 | (0.02004)  | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |  |
|                     | Block 6 | (0.02004)  | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |  |
| 32I Interr Sales    | Block 1 | (0.02004)  | 588,994.0    | (11,802.70)      | 496,785.0    | (9,954.95)       | 591,360.0    | (11,850.11)      |  |
|                     | Block 2 | (0.02004)  | 748,565.0    | (15,000.30)      | 590,095.0    | (11,824.76)      | 724,935.0    | (14,526.79)      |  |
|                     | Block 3 | (0.02004)  | 379,902.0    | (7,612.76)       | 257,968.0    | (5,169.35)       | 409,617.0    | (8,208.21)       |  |
|                     | Block 4 | (0.02004)  | 808,969.0    | (16,210.72)      | 653,309.0    | (13,091.49)      | 885,156.0    | (17,737.41)      |  |
|                     | Block 5 | (0.02004)  | 345,037.0    | (6,914.11)       | 17,436.0     | (349.40)         | 456,275.0    | (9,143.18)       |  |
|                     | Block 6 | (0.02004)  | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |  |
| 32C Interr Trans    | Block 1 | 0.00000    | 89,198.0     | 0.00             | 69,137.0     | 0.00             | 79,100.0     | 0.00             |  |
|                     | Block 2 | 0.00000    | 163,526.0    | 0.00             | 117,054.0    | 0.00             | 120,783.0    | 0.00             |  |
|                     | Block 3 | 0.00000    | 118,704.0    | 0.00             | 60,000.0     | 0.00             | 80,000.0     | 0.00             |  |
|                     | Block 4 | 0.00000    | 414,602.0    | 0.00             | 220,930.0    | 0.00             | 284,478.0    | 0.00             |  |
|                     | Block 5 | 0.00000    | 351,696.0    | 0.00             | 280,494.0    | 0.00             | 217,261.0    | 0.00             |  |
|                     | Block 6 | 0.00000    | 0.0          | 0.00             | 0.0          | 0.00             | 0.0          | 0.00             |  |
| 32I Interr Trans    | Block 1 | 0.00000    | 673,565.0    | 0.00             | 697,308.0    | 0.00             | 702,212.0    | 0.00             |  |
|                     | Block 2 | 0.00000    | 1,214,605.0  | 0.00             | 1,187,762.0  | 0.00             | 1,308,470.0  | 0.00             |  |
|                     | Block 3 | 0.00000    | 883,941.0    | 0.00             | 877,291.0    | 0.00             | 901,304.0    | 0.00             |  |
|                     | Block 4 | 0.00000    | 2,165,804.0  | 0.00             | 2,025,745.0  | 0.00             | 2,010,094.0  | 0.00             |  |
|                     | Block 5 | 0.00000    | 4,725,299.0  | 0.00             | 4,576,738.0  | 0.00             | 4,111,793.0  | 0.00             |  |
|                     | Block 6 | 0.00000    | 6,692,291.0  | 0.00             | 6,179,917.0  | 0.00             | 5,706,360.0  | 0.00             |  |
| Intentionally blank |         |            |              |                  |              |                  |              |                  |  |
| 33                  |         | 0.00000    | 7,011,380.0  | 0.00             | 6,228,424.0  | 0.00             | 5,672,494.0  | 0.00             |  |
| TOTALS              |         |            | 86,712,165.8 | (172,491.77)     | 66,204,908.1 | (146,798.20)     | 57,246,478.1 | (135,553.85)     |  |
| TOTAL AMORTIZATION  |         |            |              | (172,491.77)     | (146,798.20) | (135,553.85)     |              |                  |  |

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: AMORT Earnings Test Adjustment  
 Account Number: 186279  
 Dockets UM 903 and UG 237  
 Amortization of 2011 deferral balance approved in Order 12-411

| Debit (Credit)    | Month/Year | Note    | Amortization | Transfers | Interest Rate | Interest | Activity  | Balance   |
|-------------------|------------|---------|--------------|-----------|---------------|----------|-----------|-----------|
|                   | (a)        | (b)     | (c)          | (d)       | (e)           | (f)      | (g)       | (h)       |
| Beginning Balance |            |         |              |           |               |          |           |           |
|                   | Nov-11     | new (1) | 8,179        | 9,596     | 2.01%         | (334)    | 17,442    | (213,000) |
|                   | Dec-11     |         | 27,947       |           | 2.01%         | (304)    | 27,643    | (195,559) |
|                   | Jan-12     |         | 30,865       |           | 2.01%         | (255)    | 30,610    | (167,915) |
|                   | Feb-12     |         | 25,404       |           | 2.01%         | (209)    | 25,195    | (137,305) |
|                   | Mar-12     |         | 24,597       |           | 2.01%         | (167)    | 24,430    | (112,110) |
|                   | Apr-12     |         | 19,372       |           | 2.01%         | (131)    | 19,241    | (87,681)  |
|                   | May-12     |         | 11,986       |           | 2.01%         | (105)    | 11,881    | (68,439)  |
|                   | Jun-12     |         | 8,657        |           | 2.01%         | (87)     | 8,570     | (56,558)  |
|                   | Jul-12     |         | 6,301        |           | 2.01%         | (75)     | 6,225     | (47,988)  |
|                   | Aug-12     |         | 5,203        |           | 2.01%         | (66)     | 5,137     | (41,763)  |
|                   | Sep-12     |         | 5,531        |           | 2.01%         | (57)     | 5,474     | (36,626)  |
|                   | Oct-12     |         | 7,259        |           | 2.01%         | (46)     | 7,213     | (31,152)  |
|                   | Nov-12     | old     | 7,063        |           | 2.01%         | (34)     | 7,029     | (23,939)  |
|                   | Nov-12     | new (2) | 35,487       | (967,321) | 1.47%         | (1,163)  | (932,996) | (16,910)  |
|                   | Dec-12     |         | 127,774      |           | 1.47%         | (1,085)  | 126,689   | (949,906) |
|                   | Jan-13     |         | 188,215      |           | 1.47%         | (893)    | 187,322   | (823,218) |
|                   | Feb-13     |         | 152,567      |           | 1.47%         | (686)    | 151,882   | (635,896) |
|                   | Mar-13     |         | 119,108      |           | 1.47%         | (520)    | 118,588   | (484,014) |
|                   | Apr-13     |         | 86,518       |           | 1.47%         | (395)    | 86,123    | (365,427) |
|                   | May-13     |         | 57,104       |           | 1.47%         | (307)    | 56,797    | (279,303) |
|                   | Jun-13     |         | 45,820       |           | 1.47%         | (245)    | 45,576    | (222,507) |

**NOTES**

- 1 - Transfer in from 186011 Earnings Sharing and residual balances from 186307 (AMR Amort) and 186237 (PUC Fee Amort)
- 2 - Transfer from 254303 Earnings Sharing and residual balances in from 186401 (SB408) and 184301 (McBIT)





Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Oregon WACOG Deferral  
 Account Number: 191401  
 Dockets UM 1496 and UG 239  
 Amortization of 11-12 deferral approved in Order No. 12-431

| Debit (Credit)    | Month/Year<br>(a) | Note<br>(b)   | Amortization<br>(c) | Transfers<br>(d) | Interest<br>(e) | Interest<br>rate<br>(e2) | Activity<br>(f) | Balance<br>(g) |
|-------------------|-------------------|---------------|---------------------|------------------|-----------------|--------------------------|-----------------|----------------|
| Beginning Balance |                   |               |                     |                  |                 |                          |                 |                |
|                   | Nov-11            | old rates     | 767,243             |                  | (2,782)         | 2.24%                    | 764,461         | (1,109,749)    |
|                   |                   | new rates (1) | 803,853             | (16,767,705)     | (27,413)        | 2.01%                    | (15,991,265)    | (17,101,014)   |
|                   | Dec-11            |               | 2,550,240           |                  | (26,508)        | 2.01%                    | 2,523,732       | (14,577,282)   |
|                   | Jan-12            |               | 2,808,351           |                  | (22,065)        | 2.01%                    | 2,786,286       | (11,790,996)   |
|                   | Feb-12            |               | 2,326,569           |                  | (17,801)        | 2.01%                    | 2,308,767       | (9,482,229)    |
|                   | Mar-12            |               | 2,267,868           |                  | (13,983)        | 2.01%                    | 2,253,884       | (7,228,345)    |
|                   | Apr-12            |               | 1,796,984           |                  | (10,603)        | 2.01%                    | 1,786,381       | (5,441,963)    |
|                   | May-12            |               | 1,148,449           |                  | (8,153)         | 2.01%                    | 1,140,295       | (4,301,668)    |
|                   | Jun-12            | 2             | 32,820,255          | (34,070,348)     | (586)           | 2.01%                    | (1,250,679)     | (5,552,348)    |
|                   | Jul-12            |               | 2,396,367           |                  | (7,293)         | 2.01%                    | 2,389,074       | (3,163,274)    |
|                   | Aug-12            |               | 549,159             |                  | (4,839)         | 2.01%                    | 544,320         | (2,618,954)    |
|                   | Sep-12            |               | 579,386             |                  | (3,902)         | 2.01%                    | 575,484         | (2,043,469)    |
|                   | Oct-12            |               | 755,945             |                  | (2,790)         | 2.01%                    | 753,155         | (1,290,314)    |
|                   | Nov-12            | old rates     | 628,014             |                  | (1,635)         | 2.01%                    | 626,378         | (663,936)      |
|                   |                   | new rates (1) | 262,061             | (7,971,926)      | (9,605)         | 1.47%                    | (7,719,470)     | (8,383,406)    |
|                   | Dec-12            |               | 851,681             |                  | (9,748)         | 1.47%                    | 841,933         | (7,541,473)    |
|                   | Jan-13            |               | 1,235,232           |                  | (8,482)         | 1.47%                    | 1,226,750       | (6,314,723)    |
|                   | Feb-13            |               | 1,005,465           |                  | (7,120)         | 1.47%                    | 998,345         | (5,316,378)    |
|                   | Mar-13            |               | 798,777             |                  | (6,023)         | 1.47%                    | 792,754         | (4,523,624)    |
|                   | Apr-13            |               | 592,672             |                  | (5,178)         | 1.47%                    | 587,493         | (3,936,131)    |
|                   | May-13            |               | 402,235             |                  | (4,575)         | 1.47%                    | 397,659         | (3,538,472)    |
|                   | Jun-13            |               | 326,904             |                  | (4,134)         | 1.47%                    | 322,770         | (3,215,702)    |

**History truncated for ease of viewing**

**NOTES:**

- 1 - Transfer in is from the October balances of deferral account 191400.
- 2 - Transfer in represents an early WACOG refund to customers in June as approved by the PUC. An interest correction for the month of June was recorded during Q3 2012.

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**NW Natural**  
**2nd Quarter 2013 Quarterly Deferred Accounting Report**  
**Detail of Commodity Deferrals Refunded to Transportation Customers who have Switched from Sales Service**

**Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.**

Billed Rate Adj Spreadsheet as of 5/03/2013 3:30 AM  
 Job: CNNBLRURPC/CNNBLRURP

For Revenue Date: 04/2013

| State | Rate Adj Type | Rate Adjustment | Rate Adv Desc               | Rate Schedule | Revenue Code | Revenue Code Desc            | Rate Adj Therms | Rate Schedule Therms | Rate Adj Amount |
|-------|---------------|-----------------|-----------------------------|---------------|--------------|------------------------------|-----------------|----------------------|-----------------|
| OR    | ADJC          | 31SDC           | OR Sales-Deferred Commodity | 31CTF         | COM T        | Commercial Transport Service | 15,448.00       | 66,703.00            | (164.52)        |
| OR    | ADJC          | 31SDC           | OR Sales-Deferred Commodity | 31ITF         | FRM T        | Industrial Firm Transport    | 18,947.00       | 97,934.00            | (201.78)        |
| OR    | ADJC          | 32SDC           | OR Sales-Deferred Commodity | 32CTF         | COM T        | Commercial Transport Service | 80,518.00       | 311,744.00           | (857.53)        |
| OR    | ADJC          | 32SDC           | OR Sales-Deferred Commodity | 32ITF         | FRM T        | Industrial Firm Transport    | 250,592.00      | 5,321,908.00         | (2,668.80)      |
| OR    | ADJC          | 32SDC           | OR Sales-Deferred Commodity | 32CTI         | INT T        | Industrial Interr Transport  | 86,736.00       | 998,793.00           | (923.74)        |
| OR    | ADJC          | 32SDC           | OR Sales-Deferred Commodity | 32ITI         | INT T        | Industrial Interr Transport  | 72,451.00       | 16,260,368.00        | (771.61)        |
| WA    | ADJC          | SDC42           | WA Sales-Deferred Commodity | I42TF         | FRM T        | Industrial Firm Transport    | 13,921.00       | 295,445.00           | (252.11)        |
| WA    | ADJC          | SDC42           | WA Sales-Deferred Commodity | I42TI         | INT T        | Industrial Interr Transport  | 45,773.00       | 608,528.00           | (828.95)        |

**Oregon**  
 Firm (3,892.63)  
 Interruptible (1,695.35)  
(5,587.98)

To Amortize:  
 Firm 2.866%  
 Interruptible w/out Rev Sens 3,781.07  
1,646.76  
 5,427.83

**Washington**  
 Firm (252.11)  
 Interruptible (828.95)  
(1,081.06)

To Amortize:  
 Firm 4.372%  
 Interruptible w/out Rev Sens 241.09  
792.71  
 1,033.80

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**NW Natural**  
**2nd Quarter 2013 Quarterly Deferred Accounting Report**  
**Detail of Commodity Deferrals Refunded to Transportation Customers who have Switched from Sales Service**

**Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.**

Billed Rate Adj Spreadsheet as of 6/05/2013 3:29 AM  
 Job: CNNBLRURPC/CNNBLRIRP

For Revenue Date: 05/2013

| State | Rate Adj Type | Rate Adjustment | Rate Adv Desc               | Rate Schedule | Revenue Code | Revenue Code Desc            | Rate Adj Therms | Rate Schedule Therms | Rate Adj Amount |
|-------|---------------|-----------------|-----------------------------|---------------|--------------|------------------------------|-----------------|----------------------|-----------------|
| OR    | ADJC          | 31SDC           | OR Sales-Deferred Commodity | 31CTF         | COM T        | Commercial Transport Service | 14,041.00       | 59,942.00            | (149.53)        |
| OR    | ADJC          | 31SDC           | OR Sales-Deferred Commodity | 31ITF         | FRM T        | Industrial Firm Transport    | 12,709.00       | 55,076.00            | (135.35)        |
| OR    | ADJC          | 32SDC           | OR Sales-Deferred Commodity | 32CTF         | COM T        | Commercial Transport Service | 46,152.00       | 244,428.00           | (491.52)        |
| OR    | ADJC          | 32SDC           | OR Sales-Deferred Commodity | 32ITF         | FRM T        | Industrial Firm Transport    | 189,077.00      | 4,747,871.00         | (2,013.67)      |
| OR    | ADJC          | 32SDC           | OR Sales-Deferred Commodity | 32CTI         | INT T        | Industrial Interr Transport  | 83,806.00       | 886,548.00           | (892.53)        |
| OR    | ADJC          | 32SDC           | OR Sales-Deferred Commodity | 32ITI         | INT T        | Industrial Interr Transport  | 75,951.00       | 15,148,499.00        | (808.88)        |
| WA    | ADJC          | SDC42           | WA Sales-Deferred Commodity | I42TF         | FRM T        | Industrial Firm Transport    | 12,094.00       | 351,555.00           | (219.02)        |
| WA    | ADJC          | SDC42           | WA Sales-Deferred Commodity | I42TI         | INT T        | Industrial Interr Transport  | 53,204.00       | 859,750.00           | (963.52)        |

| Oregon        |                   |
|---------------|-------------------|
| Firm          | (2,790.07)        |
| Interruptible | (1,701.41)        |
|               | <u>(4,491.48)</u> |

| To Amortize:  |                 |
|---------------|-----------------|
| Firm          | 2,866%          |
| Interruptible | w/out Rev Sens  |
|               | <u>2,710.11</u> |
|               | <u>1,652.65</u> |
|               | <u>4,362.76</u> |

| Washington    |                   |
|---------------|-------------------|
| Firm          | (219.02)          |
| Interruptible | (963.52)          |
|               | <u>(1,182.54)</u> |

| To Amortize:  |                 |
|---------------|-----------------|
| Firm          | 4.372%          |
| Interruptible | w/out Rev Sens  |
|               | <u>209.44</u>   |
|               | <u>921.39</u>   |
|               | <u>1,130.83</u> |

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**NW Natural**  
**2nd Quarter 2013 Quarterly Deferred Accounting Report**  
**Detail of Commodity Deferrals Refunded to Transportation Customers who have Switched from Sales Service**

Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.

Billed Rate Adj Spreadsheet as of 7/03/2013 3:43 AM  
 Job: CNNBLRURPC/CNNBLRIRP

For Revenue Date: 06/2013

| State               | Rate Adj Type | Rate Adjustment | Rate Adv Desc               | Rate Schedule | Revenue Code | Revenue Code Desc            | Rate Adj Therms | Rate Schedule Therms | Rate Adj Amount |
|---------------------|---------------|-----------------|-----------------------------|---------------|--------------|------------------------------|-----------------|----------------------|-----------------|
| OR                  | ADJC          | 31SDC           | OR Sales-Deferred Commodity | 31CTF         | COM T        | Commercial Transport Service | 12,300.00       | 54,614.00            | (130.99)        |
| OR                  | ADJC          | 31SDC           | OR Sales-Deferred Commodity | 31ITF         | FRM T        | Industrial Firm Transport    | 7,575.00        | 67,233.00            | (80.68)         |
| OR                  | ADJC          | 32SDC           | OR Sales-Deferred Commodity | 32CTF         | COM T        | Commercial Transport Service | 23,559.00       | 197,280.00           | (250.90)        |
| OR                  | ADJC          | 32SDC           | OR Sales-Deferred Commodity | 32ITF         | FRM T        | Industrial Firm Transport    | 229,873.00      | 4,800,843.00         | (2,448.15)      |
| OR                  | ADJC          | 32SDC           | OR Sales-Deferred Commodity | 32CTI         | INT T        | Industrial Interr Transport  | 80,985.00       | 669,392.00           | (862.49)        |
| OR                  | ADJC          | 32SDC           | OR Sales-Deferred Commodity | 32ITI         | INT T        | Industrial Interr Transport  | 37,564.00       | 14,343,845.00        | (400.05)        |
| WA                  | ADJC          | SDC42           | WA Sales-Deferred Commodity | I42TF         | FRM T        | Industrial Firm Transport    | 12,074.00       | 265,603.00           | (218.66)        |
| WA                  | ADJC          | SDC42           | WA Sales-Deferred Commodity | I42TI         | INT T        | Industrial Interr Transport  | 64,402.00       | 707,590.00           | (1,166.32)      |
| <b>Oregon</b>       |               |                 |                             |               |              |                              |                 |                      |                 |
|                     |               |                 |                             |               |              |                              | Firm            |                      | (2,910.72)      |
|                     |               |                 |                             |               |              |                              | Interruptible   |                      | (1,262.54)      |
|                     |               |                 |                             |               |              |                              |                 |                      | (4,173.26)      |
| 2.866%              |               |                 |                             |               |              |                              |                 |                      |                 |
| <u>To Amortize:</u> |               |                 |                             |               |              |                              |                 |                      |                 |
|                     |               |                 |                             |               |              |                              | Firm            |                      | w/out Rev Sens  |
|                     |               |                 |                             |               |              |                              | Interruptible   |                      | 2,827.30        |
|                     |               |                 |                             |               |              |                              |                 |                      | 1,226.36        |
|                     |               |                 |                             |               |              |                              |                 |                      | 4,053.66        |
| <b>Washington</b>   |               |                 |                             |               |              |                              |                 |                      |                 |
|                     |               |                 |                             |               |              |                              | Firm            |                      | (218.66)        |
|                     |               |                 |                             |               |              |                              | Interruptible   |                      | (1,166.32)      |
|                     |               |                 |                             |               |              |                              |                 |                      | (1,384.98)      |
| 4.372%              |               |                 |                             |               |              |                              |                 |                      |                 |
| <u>To Amortize:</u> |               |                 |                             |               |              |                              |                 |                      |                 |
|                     |               |                 |                             |               |              |                              | Firm            |                      | w/out Rev Sens  |
|                     |               |                 |                             |               |              |                              | Interruptible   |                      | 209.10          |
|                     |               |                 |                             |               |              |                              |                 |                      | 1,115.33        |
|                     |               |                 |                             |               |              |                              |                 |                      | 1,324.43        |

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Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Oregon Demand Deferral  
 Account Number: 191411  
 Dockets UM 1496 and UG 239  
 Amortization of 11-12 deferral approved in Order No. 12-431

| Debit (Credit)    | Month/Year | Note          | Amortization | Transfers   | Interest | Interest Rate | Activity    | Balance     |
|-------------------|------------|---------------|--------------|-------------|----------|---------------|-------------|-------------|
|                   | (a)        | (b)           | (c)          | (d)         | (e)      |               | (f)         | (g)         |
| Beginning Balance |            |               |              |             |          |               |             |             |
|                   | Nov-11     | old rates     | (183,139)    |             | 2,917    | 2.24%         | (180,222)   | 1,474,120   |
|                   |            | new rates (1) | (13,570)     | (543,952)   | (922)    | 2.01%         | (558,444)   | 915,676     |
|                   | Dec-11     |               | (47,317)     |             | 1,494    | 2.01%         | (45,823)    | 869,854     |
|                   | Jan-12     |               | (52,292)     |             | 1,413    | 2.01%         | (50,879)    | 818,975     |
|                   | Feb-12     |               | (43,075)     |             | 1,336    | 2.01%         | (41,739)    | 777,236     |
|                   | Mar-12     |               | (41,731)     |             | 1,267    | 2.01%         | (40,464)    | 736,772     |
|                   | Apr-12     |               | (32,887)     |             | 1,207    | 2.01%         | (31,680)    | 705,092     |
|                   | May-12     |               | (20,395)     |             | 1,164    | 2.01%         | (19,231)    | 685,861     |
|                   | Jun-12     |               | (14,802)     |             | 1,136    | 2.01%         | (13,666)    | 672,195     |
|                   | Jul-12     |               | (10,767)     |             | 1,117    | 2.01%         | (9,650)     | 662,545     |
|                   | Aug-12     |               | (8,921)      |             | 1,102    | 2.01%         | (7,818)     | 654,726     |
|                   | Sep-12     |               | (9,595)      |             | 1,089    | 2.01%         | (8,507)     | 646,220     |
|                   | Oct-12     |               | (12,583)     |             | 1,072    | 2.01%         | (11,511)    | 634,708     |
|                   | Nov-12     | old rates     | (11,462)     |             | 1,054    | 2.01%         | (10,409)    | 624,299     |
|                   |            | new rates (1) | 53,276       | (1,792,770) | (2,164)  | 1.47%         | (1,741,658) | (1,117,359) |
|                   | Dec-12     | 2             | 194,000      | (3)         | (1,250)  | 1.47%         | 192,747     | (924,612)   |
|                   | Jan-13     |               | 285,352      |             | (958)    | 1.47%         | 284,394     | (640,218)   |
|                   | Feb-13     |               | 231,812      |             | (642)    | 1.47%         | 231,170     | (409,048)   |
|                   | Mar-13     |               | 181,444      |             | (390)    | 1.47%         | 181,054     | (227,994)   |
|                   | Apr-13     |               | 132,467      |             | (198)    | 1.47%         | 132,269     | (95,724)    |
|                   | May-13     |               | 88,330       |             | (63)     | 1.47%         | 88,266      | (7,458)     |
|                   | Jun-13     |               | 69,694       |             | 34       | 1.47%         | 69,728      | 62,270      |

**History truncated for ease of viewing**

**NOTES:**

- 1 - Transfer in is from the October balances of deferral accounts 191410, 191450, 191417
- 2 - Transfer represents a balance true-up adjustment





**NW Natural**  
**2nd Quarter 2013 Quarterly Deferred Accounting Report**  
**Detail of Demand Deferrals Refunded to Transportation Customers who have Switched from Sales Service**

**Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.**

Billed Rate Adj Spreadsheet as of 5/03/2013 3:31 AM  
 Job: CNNBRLR/PC/CNNBRLR/JP

For Revenue Date: 04/2013

| State | Rate Adj Type | Rate Adjustment | Rate Adv Desc                  | Rate Schedule | Revenue Code | Revenue Code Desc            | Rate Adj Therms | Rate Schedule Therms | Rate Adj Amount |
|-------|---------------|-----------------|--------------------------------|---------------|--------------|------------------------------|-----------------|----------------------|-----------------|
| OR    | ADJD          | 31FDD           | OR Firm Sales-Deferred Demand  | 31CTF         | COM T        | Commercial Transport Service | 15,448.00       | 66,703.00            | (39.85)         |
| OR    | ADJD          | 31FDD           | OR Firm Sales-Deferred Demand  | 31ITF         | FRM T        | Industrial Firm Transport    | 18,947.00       | 97,934.00            | (48.88)         |
| OR    | ADJD          | 32FDD           | OR Firm Sales-Deferred Demand  | 32CTF         | COM T        | Commercial Transport Service | 80,518.00       | 311,744.00           | (207.74)        |
| OR    | ADJD          | 32FDD           | OR Firm Sales-Deferred Demand  | 32ITF         | FRM T        | Industrial Firm Transport    | 250,592.00      | 5,321,908.00         | (646.53)        |
| OR    | ADJD          | 32IDD           | OR Intp. Sales-Deferred Demand | 32CTI         | INT T        | Industrial Interr Transport  | 86,736.00       | 998,793.00           | (26.89)         |
| OR    | ADJD          | 32IDD           | OR Intp. Sales-Deferred Demand | 32ITI         | INT T        | Industrial Interr Transport  | 72,451.00       | 16,260,368.00        | (22.46)         |
| WA    | ADJD          | FDD42           | WA Firm Sales-Deferred Demand  | I42TF         | FRM T        | Industrial Firm Transport    | 13,921.00       | 285,445.00           | (198.37)        |
| WA    | ADJD          | IDD42           | WA Intp. Sales-Deferred Demand | I42TI         | INT T        | Industrial Interr Transport  | 45,773.00       | 608,528.00           | (227.95)        |

**Oregon**  
 Firm (943.00)  
 Interruptible (49.35)  
 (992.35)

2.866%  
 w/out Rev Sens  
 Firm 915.97  
 Interruptible 47.94  
 963.91

**Washington** Firm (198.37)  
 Interruptible (227.95)  
 (426.32)

4.372%  
 w/out Rev Sens  
 Firm 189.70  
 Interruptible 217.98  
 407.68

**NW Natural**  
**2nd Quarter 2013 Quarterly Deferred Accounting Report**  
**Detail of Demand Deferrals Refunded to Transportation Customers who have Switched from Sales Service**

**Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.**

Billed Rate Adj Spreadsheet as of 6/05/2013 3:29 AM  
 Job: CNNBLR/IRPC/CNNBLR/IRP

For Revenue Date: 05/2013

| State | Rate Adj Type | Rate Adjustment | Rate Adv Desc                  | Rate Schedule | Revenue Code | Revenue Code Desc            | Rate Adj Therms | Rate Schedule Therms | Rate Adj Amount |
|-------|---------------|-----------------|--------------------------------|---------------|--------------|------------------------------|-----------------|----------------------|-----------------|
| OR    | ADJD          | 31FDD           | OR Firm Sales-Deferred Demand  | 31CTF         | COM T        | Commercial Transport Service | 14,041.00       | 59,942.00            | (36.23)         |
| OR    | ADJD          | 31FDD           | OR Firm Sales-Deferred Demand  | 31ITF         | FRM T        | Industrial Firm Transport    | 12,709.00       | 55,076.00            | (32.79)         |
| OR    | ADJD          | 32FDD           | OR Firm Sales-Deferred Demand  | 32CTF         | COM T        | Commercial Transport Service | 46,152.00       | 244,428.00           | (119.07)        |
| OR    | ADJD          | 32FDD           | OR Firm Sales-Deferred Demand  | 32ITF         | FRM T        | Industrial Firm Transport    | 189,077.00      | 4,747,871.00         | (487.80)        |
| OR    | ADJD          | 32IDD           | OR Intp. Sales-Deferred Demand | 32CTI         | INT T        | Industrial Interr Transport  | 83,806.00       | 886,548.00           | (25.98)         |
| OR    | ADJD          | 32IDD           | OR Intp. Sales-Deferred Demand | 32ITI         | INT T        | Industrial Interr Transport  | 75,951.00       | 15,148,499.00        | (23.55)         |
| WA    | ADJD          | FDD42           | WA Firm Sales-Deferred Demand  | I42TF         | FRM T        | Industrial Firm Transport    | 12,094.00       | 351,555.00           | (172.34)        |
| WA    | ADJD          | IDD42           | WA Intp. Sales-Deferred Demand | I42TI         | INT T        | Industrial Interr Transport  | 53,204.00       | 859,750.00           | (264.96)        |

**Oregon** Firm (675.89)  
 Interruptible (49.53)  
 (725.42)

To Amortize: 2.8666%  
 Firm w/out Rev Sens 656.52  
 Interruptible 48.11  
 704.63

**Washington** Firm (172.34)  
 Interruptible (264.96)  
 (437.30)

To Amortize: 4.372%  
 Firm w/out Rev Sens 164.81  
 Interruptible 253.38  
 418.19

**NW Natural**  
**2nd Quarter 2013 Quarterly Deferred Accounting Report**  
**Detail of Demand Deferrals Refunded to Transportation Customers who have Switched from Sales Service**

**Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.**

Billed Rate Adj Spreadsheet as of 7/03/2013 3:43 AM  
 Job: CNBLRURPC/CNNBLRURP

For Revenue Date: 06/2013

| State             | Rate Adj Type | Rate Adjustment | Rate Adv Desc                  | Rate Schedule | Revenue Code | Revenue Code Desc            | Rate Adj Therms | Rate Schedule Therms | Rate Adj Amount |
|-------------------|---------------|-----------------|--------------------------------|---------------|--------------|------------------------------|-----------------|----------------------|-----------------|
| OR                | ADJD          | 31FDD           | OR Firm Sales-Deferred Demand  | 31CTF         | COM T        | Commercial Transport Service | 12,300.00       | 54,614.00            | (31.74)         |
| OR                | ADJD          | 31FDD           | OR Firm Sales-Deferred Demand  | 31ITF         | FRM T        | Industrial Firm Transport    | 7,575.00        | 67,233.00            | (19.54)         |
| OR                | ADJD          | 32FDD           | OR Firm Sales-Deferred Demand  | 32CTF         | COM T        | Commercial Transport Service | 23,559.00       | 197,280.00           | (60.78)         |
| OR                | ADJD          | 32FDD           | OR Firm Sales-Deferred Demand  | 32ITF         | FRM T        | Industrial Firm Transport    | 229,873.00      | 4,800,843.00         | (593.07)        |
| OR                | ADJD          | 32IDD           | OR Intp. Sales-Deferred Demand | 32CTI         | INT T        | Industrial Interr Transport  | 80,985.00       | 669,392.00           | (25.11)         |
| OR                | ADJD          | 32IDD           | OR Intp. Sales-Deferred Demand | 32ITI         | INT T        | Industrial Interr Transport  | 37,564.00       | 14,343,845.00        | (11.64)         |
| WA                | ADJD          | FDD42           | WA Firm Sales-Deferred Demand  | I42TF         | FRM T        | Industrial Firm Transport    | 12,074.00       | 265,603.00           | (172.05)        |
| WA                | ADJD          | IDD42           | WA Intp. Sales-Deferred Demand | I42TI         | INT T        | Industrial Interr Transport  | 64,402.00       | 707,590.00           | (320.72)        |
| <b>Oregon</b>     |               |                 |                                |               |              |                              | Firm            |                      | (705.13)        |
|                   |               |                 |                                |               |              |                              | Interruptible   |                      | (36.75)         |
|                   |               |                 |                                |               |              |                              |                 |                      | (741.88)        |
|                   |               |                 |                                |               |              |                              |                 |                      | 2.866%          |
|                   |               |                 |                                |               |              |                              |                 |                      | w/out Rev Sens  |
|                   |               |                 |                                |               |              |                              |                 |                      | 684.92          |
|                   |               |                 |                                |               |              |                              |                 |                      | 35.70           |
|                   |               |                 |                                |               |              |                              |                 |                      | 720.62          |
| <b>Washington</b> |               |                 |                                |               |              |                              | Firm            |                      | (172.05)        |
|                   |               |                 |                                |               |              |                              | Interruptible   |                      | (320.72)        |
|                   |               |                 |                                |               |              |                              |                 |                      | (492.77)        |
|                   |               |                 |                                |               |              |                              |                 |                      | 4.372%          |
|                   |               |                 |                                |               |              |                              |                 |                      | w/out Rev Sens  |
|                   |               |                 |                                |               |              |                              |                 |                      | 164.53          |
|                   |               |                 |                                |               |              |                              |                 |                      | 306.70          |
|                   |               |                 |                                |               |              |                              |                 |                      | 471.23          |

# **Detail of Decoupling Deferrals**

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Deferral of Oregon Residential Decoupling  
 Account Number: 186275  
 Authorized in dockets UG 143 and UM 1027  
 Last deferral reauthorization was Order 12-449 in UM 1027

| Debit (Credit)    | Month/Year | Note     | Deferral    | Transfers    | Interest | Interest Rate | Activity     | Total Balance |
|-------------------|------------|----------|-------------|--------------|----------|---------------|--------------|---------------|
|                   | (a)        | (b)      | (c)         | (d)          | (e)      | (f)           | (g)          | (h)           |
| Beginning Balance |            |          |             |              |          |               |              |               |
|                   | Nov-11     | <b>1</b> | 680,279     | (17,130,909) | 10,605   | 8.618%        | (16,440,026) | 1,827,400     |
|                   | Dec-11     |          | 5,277,359   |              | 32,074   | 8.618%        | 5,309,433    | 7,136,833     |
|                   | Jan-12     |          | 2,032,497   |              | 58,553   | 8.618%        | 2,091,050    | 9,227,883     |
|                   | Feb-12     |          | 1,600,422   |              | 72,018   | 8.618%        | 1,672,440    | 10,900,323    |
|                   | Mar-12     |          | 2,567,972   |              | 87,504   | 8.618%        | 2,655,475    | 13,555,798    |
|                   | Apr-12     |          | 812,518     |              | 100,271  | 8.618%        | 912,789      | 14,468,587    |
|                   | May-12     |          | 207,885     |              | 104,655  | 8.618%        | 312,540      | 14,781,126    |
|                   | Jun-12     |          | (958,587)   |              | 102,711  | 8.618%        | (855,876)    | 13,925,251    |
|                   | Jul-12     |          | (1,070,812) |              | 96,161   | 8.618%        | (974,650)    | 12,950,600    |
|                   | Aug-12     |          | 810,937     |              | 95,919   | 8.618%        | 906,856      | 13,857,456    |
|                   | Sep-12     | <b>2</b> | 250,036     | (11)         | 100,417  | 8.618%        | 350,442      | 14,207,898    |
|                   | Oct-12     |          | 1,357,207   |              | 106,910  | 8.618%        | 1,464,117    | 15,672,015    |
|                   | Nov-12     | <b>3</b> | 1,472,772   | (15,672,015) | 4,774    | 7.78%         | (14,194,469) | 1,477,547     |
|                   | Dec-12     |          | (435,221)   |              | 8,169    | 7.78%         | (427,052)    | 1,050,494     |
|                   | Jan-13     |          | 482,332     |              | 8,374    | 7.78%         | 490,707      | 1,541,201     |
|                   | Feb-13     |          | (865,323)   |              | 7,187    | 7.78%         | (858,136)    | 683,065       |
|                   | Mar-13     |          | 3,199,584   |              | 14,801   | 7.78%         | 3,214,384    | 3,897,449     |
|                   | Apr-13     |          | (1,083,882) |              | 21,755   | 7.78%         | (1,062,127)  | 2,835,322     |
|                   | May-13     |          | (303,932)   |              | 17,397   | 7.78%         | (286,535)    | 2,548,787     |
|                   | Jun-13     |          | 434,761     |              | 17,934   | 7.78%         | 452,695      | 3,001,482     |

**History truncated for ease of viewing**

**NOTES**

- 1** - September balance plus October interest on the balance transferred to account 186271 for amortization
- 2** - Transfer represents a balance true-up adjustment
- 3** - Per Order 12-473, beginning November 2012, the October balance is transferred to 186277 for amortization

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Deferral of Oregon Commercial Decoupling  
 Account Number: 186270

Authorized in dockets UG 143 and UM 1027  
 Last deferral reauthorization was Order 12-449 in UM 1027

| 1                 | 2        | 3          | 4        | 5         | 6           | 7        | 8             | 9           | 10        | 11  | 12  | 13  | 14  | 15  | 16  | 17  | 18  | 19 | 20 |
|-------------------|----------|------------|----------|-----------|-------------|----------|---------------|-------------|-----------|-----|-----|-----|-----|-----|-----|-----|-----|----|----|
| Debit             | (Credit) | Month/Year | Note     | Deferral  | Transfers   | Interest | Interest Rate | Activity    | Balance   | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |    |    |
| Beginning Balance |          |            |          |           |             |          |               |             |           |     |     |     |     |     |     |     |     |    |    |
|                   |          | Nov-11     | <b>1</b> | 117,104   | (2,434,808) | 1,550    | 8.618%        | (2,316,154) | 275,865   |     |     |     |     |     |     |     |     |    |    |
|                   |          | Dec-11     |          | 1,142,978 |             | 6,085    | 8.618%        | 1,149,063   | 1,424,928 |     |     |     |     |     |     |     |     |    |    |
|                   |          | Jan-12     |          | 111,729   |             | 10,635   | 8.618%        | 122,363     | 1,547,291 |     |     |     |     |     |     |     |     |    |    |
|                   |          | Feb-12     |          | 147,614   |             | 11,642   | 8.618%        | 159,257     | 1,706,548 |     |     |     |     |     |     |     |     |    |    |
|                   |          | Mar-12     |          | 196,777   |             | 12,962   | 8.618%        | 209,739     | 1,916,287 |     |     |     |     |     |     |     |     |    |    |
|                   |          | Apr-12     |          | (6,589)   |             | 13,738   | 8.618%        | 7,149       | 1,923,436 |     |     |     |     |     |     |     |     |    |    |
|                   |          | May-12     |          | (45,443)  |             | 13,650   | 8.618%        | (31,793)    | 1,891,643 |     |     |     |     |     |     |     |     |    |    |
|                   |          | Jun-12     |          | (223,946) |             | 12,781   | 8.618%        | (211,165)   | 1,680,478 |     |     |     |     |     |     |     |     |    |    |
|                   |          | Jul-12     |          | (433,967) |             | 10,510   | 8.618%        | (423,456)   | 1,257,022 |     |     |     |     |     |     |     |     |    |    |
|                   |          | Aug-12     |          | 696,007   |             | 11,527   | 8.618%        | 707,534     | 1,964,556 |     |     |     |     |     |     |     |     |    |    |
|                   |          | Sep-12     |          | 55,570    |             | 14,308   | 8.618%        | 69,878      | 2,034,434 |     |     |     |     |     |     |     |     |    |    |
|                   |          | Oct-12     |          | (35,679)  |             | 14,483   | 8.618%        | (21,196)    | 2,013,238 |     |     |     |     |     |     |     |     |    |    |
|                   |          | Nov-12     | <b>2</b> | 986,054   | (2,013,238) | 3,196    | 7.78%         | (1,023,988) | 989,250   |     |     |     |     |     |     |     |     |    |    |
|                   |          | Dec-12     |          | 605,899   |             | 8,378    | 7.78%         | 614,277     | 1,603,527 |     |     |     |     |     |     |     |     |    |    |
|                   |          | Jan-13     |          | 885,243   |             | 13,266   | 7.78%         | 898,509     | 2,502,036 |     |     |     |     |     |     |     |     |    |    |
|                   |          | Feb-13     |          | (177,675) |             | 15,646   | 7.78%         | (162,029)   | 2,340,007 |     |     |     |     |     |     |     |     |    |    |
|                   |          | Mar-13     |          | 888,504   |             | 18,051   | 7.78%         | 906,555     | 3,246,562 |     |     |     |     |     |     |     |     |    |    |
|                   |          | Apr-13     |          | 342,341   |             | 22,158   | 7.78%         | 364,499     | 3,611,061 |     |     |     |     |     |     |     |     |    |    |
|                   |          | May-13     |          | (291,502) |             | 22,467   | 7.78%         | (269,035)   | 3,342,026 |     |     |     |     |     |     |     |     |    |    |
|                   |          | Jun-13     |          | 434,358   |             | 23,076   | 7.78%         | 457,433     | 3,799,460 |     |     |     |     |     |     |     |     |    |    |

**History truncated for ease of viewing**

**NOTES**

**1** - September balance plus October interest on the balance transferred to account 186271 for amortization.  
**2** - Per Order 12-473, beginning November 2012, the October balance is transferred to 186277 for amortization

**NW Natural**  
**Adjustment to Actuals - Decoupling Estimate**  
**JUNE 2013**  
**Decoupling Worksheet**

JUNE 2013

|                      | Baseline              |               | Decoupling       |             | Decoupling              |                                    | Allowed MAYgin<br>Rate Per<br>Therm | Amount to<br>Record @ 100% | Previously<br>Booked | Total<br>Amount to<br>Record |
|----------------------|-----------------------|---------------|------------------|-------------|-------------------------|------------------------------------|-------------------------------------|----------------------------|----------------------|------------------------------|
|                      | Usage Per<br>Customer | w/ elasticity | Period<br>Actual | Customers   | Baseline<br>Total Usage | Period<br>Actual Use<br>Normalized |                                     |                            |                      |                              |
|                      | (a)                   | (b)           | (c)              | (d)         | (e)                     | (f)                                | (g)                                 | (i)                        | (j)                  |                              |
| Residential          |                       |               |                  |             |                         |                                    |                                     |                            |                      |                              |
| 1 Jan-13             | 104.4                 | 556,831       | 58,133,156       | 56,961,337  | (1,171,819)             | \$0.41161                          | (\$482,332.46)                      | (\$482,332.46)             | 0.00                 |                              |
| 2 Feb-13             | 85.0                  | 557,539       | 47,390,815       | 49,493,104  | 2,102,289               | \$0.41161                          | 865,323.18                          | 865,323.18                 | 0.00                 |                              |
| 3 Mar-13             | 73.0                  | 557,775       | 40,717,575       | 32,944,237  | (7,773,338)             | \$0.41161                          | (3,199,583.70)                      | (3,199,583.70)             | 0.00                 |                              |
| 4 Apr-13             | 51.4                  | 557,564       | 28,658,790       | 31,292,065  | 2,633,275               | \$0.41161                          | 1,083,882.32                        | 1,083,882.32               | 0.00                 |                              |
| 5 May-13             | 31.7                  | 557,244       | 17,664,635       | 18,403,032  | 738,397                 | \$0.41161                          | 303,931.67                          | 303,931.67                 | 0.00                 |                              |
| 6 Jun-13             | 17.7                  | 556,495       | 9,849,962        | 8,793,716   | (1,056,246)             | \$0.41161                          | (434,761.25)                        | (434,761.25)               | 0.00                 |                              |
| 7 Jul-13             | 15.5                  | 0             | 0                | 0           | 0                       | \$0.41161                          | 0.00                                | 0.00                       | 0.00                 |                              |
| 8 Aug-13             | 15.5                  | 0             | 0                | 0           | 0                       | \$0.41161                          | 0.00                                | 0.00                       | 0.00                 |                              |
| 9 Sep-13             | 16.8                  | 0             | 0                | 0           | 0                       | \$0.41161                          | 0.00                                | 0.00                       | 0.00                 |                              |
| 10 Oct-13            | 40.2                  | 0             | 0                | 0           | 0                       | \$0.41161                          | 0.00                                | 0.00                       | 0.00                 |                              |
| 11 Nov-12            | 76.1                  | 556,338       | 42,337,322       | 38,759,245  | (3,578,077)             | \$0.41161                          | (1,472,772.44)                      | (1,472,772.44)             | 0.00                 |                              |
| 12 Dec-12            | 108.3                 | 555,958       | 60,210,251       | 61,267,614  | 1,057,363               | \$0.41161                          | 435,221.02                          | 435,221.02                 | 0.00                 |                              |
| 13 Total Residential | 635.6                 |               | 304,962,506      | 297,914,350 | (7,048,156)             |                                    | (2,901,091.66)                      | (2,466,330.41)             | (434,761.25)         |                              |
|                      | 0.0                   |               |                  |             |                         |                                    |                                     |                            |                      |                              |
| Commercial           |                       |               |                  |             |                         |                                    |                                     |                            |                      |                              |
| 14 Jan-13            | 576.8                 | 57,784        | 33,329,811       | 30,483,278  | (2,846,533)             | \$0.31099                          | (\$885,243.36)                      | (\$885,243.36)             | 0.00                 |                              |
| 15 Feb-13            | 474.0                 | 57,887        | 27,438,438       | 28,009,758  | 571,320                 | \$0.31099                          | 177,674.65                          | 177,674.65                 | 0.00                 |                              |
| 16 Mar-13            | 416.8                 | 57,827        | 24,102,294       | 21,245,277  | (2,857,017)             | \$0.31099                          | (888,503.65)                        | (888,503.65)               | 0.00                 |                              |
| 17 Apr-13            | 306.9                 | 57,730        | 17,717,337       | 16,616,528  | (1,100,809)             | \$0.31099                          | (342,340.72)                        | (342,340.72)               | 0.00                 |                              |
| 18 May-13            | 213.0                 | 57,621        | 12,273,273       | 13,210,607  | 937,334                 | \$0.31099                          | 291,501.59                          | 291,501.59                 | 0.00                 |                              |
| 19 Jun-13            | 147.5                 | 57,490        | 8,479,775        | 7,083,082   | (1,396,694)             | \$0.31099                          | (434,357.71)                        | (434,357.71)               | 0.00                 |                              |
| 20 Jul-13            | 142.6                 | 0             | 0                | 0           | 0                       | \$0.31099                          | 0.00                                | 0.00                       | 0.00                 |                              |
| 21 Aug-13            | 142.6                 | 0             | 0                | 0           | 0                       | \$0.31099                          | 0.00                                | 0.00                       | 0.00                 |                              |
| 22 Sep-13            | 144.0                 | 0             | 0                | 0           | 0                       | \$0.31099                          | 0.00                                | 0.00                       | 0.00                 |                              |
| 23 Oct-13            | 252.8                 | 0             | 0                | 0           | 0                       | \$0.31099                          | 0.00                                | 0.00                       | 0.00                 |                              |
| 24 Nov-12            | 430.9                 | 57,410        | 24,737,969       | 21,567,277  | (3,170,692)             | \$0.31099                          | (986,053.63)                        | (986,053.63)               | 0.00                 |                              |
| 25 Dec-12            | 596.9                 | 57,602        | 34,382,634       | 32,434,942  | (1,948,292)             | \$0.31099                          | (605,899.36)                        | (605,899.36)               | 0.00                 |                              |
| 26 Total Commercial  | 3,844.8               |               | 182,461,531      | 170,650,147 | (11,811,384)            |                                    | (3,673,222.19)                      | (3,238,864.48)             | (434,357.71)         |                              |
|                      | 0.0                   |               |                  |             |                         |                                    |                                     |                            |                      |                              |

3

# **Detail of Other Deferrals**



Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Deferral of Intervenor Funding - ISSUE FUND  
 Account Number: 186284  
 Docket UM 1101  
 Last order for deferral reauthorization was Order No. 13-248

| Debit (Credit)    | Monthly/Year | Note     | Deferral-CUB<br>(c1) | Deferral-NWIGU<br>(c2) | Transfers-CUB<br>(d1)<br>to 186286<br>amort account | Transfers-NWIGU<br>(d2)<br>to 186288<br>amort account | Interest (1)<br>(e) | Activity<br>(f) | Balance-CUB<br>(g1) | Balance-NWIGU<br>(g2) | Balance Grand Total<br>(gtotal) |
|-------------------|--------------|----------|----------------------|------------------------|---|---|---------------------|-----------------|---------------------|-----------------------|---------------------------------|
| Beginning Balance |              |          |                      |                        |   |   |                     |                 |                     |                       |                                 |
|                   | Nov-11       | <b>3</b> |                      |                        |   |   |                     | (74,151)        | 0                   | 0                     | 0                               |
|                   | Dec-11       |          |                      |                        | (58,351)  | (15,800)  |                     | 0               | 0                   | 0                     | 0                               |
|                   | Jan-12       |          |                      |                        |   |   |                     | 0               | 0                   | 0                     | 0                               |
|                   | Feb-12       |          |                      |                        |   |   |                     | 0               | 0                   | 0                     | 0                               |
|                   | Mar-12       |          |                      |                        |   |   |                     | 0               | 0                   | 0                     | 0                               |
|                   | Apr-12       | <b>2</b> | 3,507                |                        |   |   | 3,507               | 0               | 3,507               | 0                     | 3,507                           |
|                   | May-12       |          |                      |                        |   |   | 0                   | 0               | 3,507               | 0                     | 3,507                           |
|                   | Jun-12       |          |                      |                        |   |   | 0                   | 0               | 3,507               | 0                     | 3,507                           |
|                   | Jul-12       |          |                      |                        |   |   | 0                   | 0               | 3,507               | 0                     | 3,507                           |
|                   | Aug-12       | <b>2</b> | 45,000               |                        |   |   | 45,000              | 45,000          | 48,507              | 0                     | 48,507                          |
|                   | Sep-12       |          |                      |                        |   |   | 0                   | 0               | 48,507              | 0                     | 48,507                          |
|                   | Oct-12       | <b>2</b> |                      | 45,028                 | (48,507)  |   | 45,028              | (48,507)        | 48,507              | 45,028                | 93,535                          |
|                   | Nov-12       | <b>4</b> |                      |                        |   |   |                     | 0               | 0                   | 45,028                | 45,028                          |
|                   | Dec-12       | <b>2</b> | 7,390                |                        |   |   | 7,390               | 7,390           | 7,390               | 45,028                | 52,418                          |
|                   | Jan-13       |          |                      |                        |   |   | 0                   | 0               | 7,390               | 45,028                | 52,418                          |
|                   | Feb-13       |          |                      |                        |   |   | 0                   | 0               | 7,390               | 45,028                | 52,418                          |
|                   | Mar-13       |          |                      |                        |   |   | 0                   | 0               | 7,390               | 45,028                | 52,418                          |
|                   | Apr-13       |          |                      |                        |   |   | 0                   | 0               | 7,390               | 45,028                | 52,418                          |
|                   | May-13       |          |                      |                        |   |   | 0                   | 0               | 7,390               | 45,028                | 52,418                          |
|                   | Jun-13       |          |                      |                        |   |   | 0                   | 0               | 7,390               | 45,028                | 52,418                          |

**History truncated for ease of viewing**

**NOTES**

- 1** - No interest is applied to this activity
- 2** - Payments made in:  
 April 2012 - see order 12-116  
 August 2012 - see order 12-298  
 October 2012 - see order 12-388  
 December 2012 - see order 12-473
- 3** - Transfer October CUB balance to 186286 amortization account and transfer October NWIGU balance to 186288 amortization account
- 4** - Transfer October CUB balance to 186286 amortization account

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Deferral of CUB Intervenor Funding  
 Account Number: 186276  
 Docket UM 1101  
 Last order for deferral reauthorization was Order No. 13-248

| 1                 | 2          | 3        | 4        | 5         | 6            | 7        | 8       | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
|-------------------|------------|----------|----------|-----------|--------------|----------|---------|---|----|----|----|----|----|----|----|----|----|----|----|
| Debit (Credit)    | Month/Year | Note     | Deferral | Transfers | Interest (1) | Activity | Balance |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | (a)        | (b)      | (c)      | (d)       | (e)          | (f)      | (g)     |   |    |    |    |    |    |    |    |    |    |    |    |
| Beginning Balance |            |          |          |           |              |          |         |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | Nov-11     | <b>3</b> | 0        | (57,500)  |              | (57,500) | 0       |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | Dec-11     |          | 0        |           |              | 0        | 0       |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | Jan-12     | <b>2</b> | 57,500   |           |              | 57,500   | 57,500  |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | Feb-12     |          | 0        |           |              | 0        | 57,500  |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | Mar-12     |          | 0        |           |              | 0        | 57,500  |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | Apr-12     |          | 0        |           |              | 0        | 57,500  |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | May-12     |          | 0        |           |              | 0        | 57,500  |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | Jun-12     |          | 0        |           |              | 0        | 57,500  |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | Jul-12     |          | 0        |           |              | 0        | 57,500  |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | Aug-12     |          | 0        |           |              | 0        | 57,500  |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | Sep-12     |          | 0        |           |              | 0        | 57,500  |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | Oct-12     |          | 0        |           |              | 0        | 57,500  |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | Nov-12     | <b>3</b> | 0        | (57,500)  |              | (57,500) | 0       |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | Dec-12     |          | 0        |           |              | 0        | 0       |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | Jan-13     | <b>2</b> | 66,125   |           |              | 66,125   | 66,125  |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | Feb-13     |          | 0        |           |              | 0        | 66,125  |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | Mar-13     |          | 0        |           |              | 0        | 66,125  |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | Apr-13     |          | 0        |           |              | 0        | 66,125  |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | May-13     |          | 0        |           |              | 0        | 66,125  |   |    |    |    |    |    |    |    |    |    |    |    |
|                   | Jun-13     |          | 0        |           |              | 0        | 66,125  |   |    |    |    |    |    |    |    |    |    |    |    |

**History truncated for ease of viewing**

**NOTES**

- 1** - No interest is applied to this activity
- 2** - Payments made in:
  - Jan 2012 - see order 12-009
  - Jan 2013 - see order 13-002
- 3** - October balance transferred to account 186286 for amortization

2

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Deferral of NWIGU Intervenor Funding  
 Account Number: 186278  
 Docket UM 1101  
 Last order for deferral reauthorization was Order No. 13-248

| Debit (Credit) | Month/Year        | Note (b) | Deferral (c) | Transfers (d) | Interest (1) (e) | Activity (f) | Balance (g) |
|----------------|-------------------|----------|--------------|---------------|------------------|--------------|-------------|
|                | Beginning Balance |          |              |               |                  |              |             |
|                | Nov-11            | <b>3</b> | 0            | (3,112)       |                  | (3,112)      | 0           |
|                | Dec-11            |          | 0            |               |                  | 0            | 0           |
|                | Jan-12            |          | 0            |               |                  | 0            | 0           |
|                | Feb-12            |          | 0            |               |                  | 0            | 0           |
|                | Mar-12            |          | 0            |               |                  | 0            | 0           |
|                | Apr-12            |          | 0            |               |                  | 0            | 0           |
|                | May-12            | <b>2</b> | 8,593        |               |                  | 8,593        | 8,593       |
|                | Jun-12            |          | 0            |               |                  | 0            | 8,593       |
|                | Jul-12            |          | 0            |               |                  | 0            | 8,593       |
|                | Aug-12            |          | 0            |               |                  | 0            | 8,593       |
|                | Sep-12            |          | 0            |               |                  | 0            | 8,593       |
|                | Oct-12            |          | 0            |               |                  | 0            | 8,593       |
|                | Nov-12            | <b>3</b> | 0            | (8,593)       |                  | (8,593)      | 0           |
|                | Dec-12            | <b>2</b> | 51,194       |               |                  | 51,194       | 51,194      |
|                | Jan-13            |          | 0            |               |                  | 0            | 51,194      |
|                | Feb-13            |          | 0            |               |                  | 0            | 51,194      |
|                | Mar-13            |          | 0            |               |                  | 0            | 51,194      |
|                | Apr-13            | <b>2</b> | 1,625        |               |                  | 1,625        | 52,819      |
|                | May-13            |          | 0            |               |                  | 0            | 52,819      |
|                | Jun-13            |          | 0            |               |                  | 0            | 52,819      |

**History truncated for ease of viewing**

**NOTES**

**1** - No interest is applied to this activity

**2** - Payments made in:  
 May 2012 - see order 12-137  
 Dec 2012 - see order 12-482  
 Apr 2013 - see order 13-105

**3** - October balance transferred to account 186288 for amortization

3

ORDER NO. 13 105  
ENTERED MAR 27 2013

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

UM 1357 (43)

In the Matter of

NORTHWEST INDUSTRIAL GAS  
USERS

Request for Intervenor Funding.

ORDER

**DISPOSITION: MATCHING GRANT REQUEST APPROVED**

On March 22, 2013, the Northwest Industrial Gas Users (NWIGU) filed a Request for Payment of Preauthorized Matching Grant. Section 7.2 of the First Amended and Restated Intervenor Funding Agreement (IFA), adopted by the Commission in Order No. 07-564, provides that the Commission will grant such a request if the intervenor satisfies the requirements under the terms of the Agreement.

NWIGU asks for \$1,624.72 from the Northwest Natural Gas Company, dba NW Natural Preauthorized Matching Fund Account. Funds from NW Natural's Preauthorized Matching Fund Account are available for use exclusively by NWIGU. Section 7.2 of the IFA, governs the procedures for payment of Matching Grants. To be eligible to receive intervenor funding under the IFA, an intervenor must become either precertified under section 5.2 of the IFA or case certified under section 5.3 of the IFA. NWIGU was precertified to receive intervenor funding grants in Order No. 04-055.

Under the terms of the Section 7.2 of the IFA, NWIGU must establish that it has "used in-house resources or outside funding for at least 50 percent of the Eligible Expenses for an Eligible Proceeding." NWIGU provided such documentation in its request.

Section 7.7 of the IFA provides that the Commission will make a determination in each proceeding as to how the participating utilities are to recover the funding grants from the various customer classes. Under Section 7.7(b), the "Preauthorized Matching Grants shall be allocated and charged to industrial customers."

We find that NWIGU has met the requirements of the IFA, and its request should be approved. Section 7.2 of the IFA provides that the utility must pay the Preauthorized

ORDER NO. 13 105

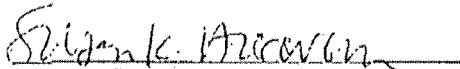
Matching Grant to the requesting intervenor within 30 days after receipt of Commission directive.


**ORDER**

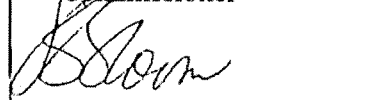
IT IS ORDERED that:

1. The Northwest Industrial Gas Users has met the requirements of the Intervenor Funding Agreement, and its request is approved.
2. Northwest Natural Gas Company, dba NW Natural shall pay \$1,624.72 from the NW Natural Preauthorized Matching Fund to the Northwest Industrial Gas Users within 30 days after receipt of this order, and the grant shall be assessed to NW Natural's industrial customers.

Made, entered, and effective MAR 27 2013

  
Susan K. Ackerman  
Chair

  
John Savage  
Commissioner

  
Stephen M. Bloom  
Commissioner



Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Deferral of the revenue requirement related to the implementation of automated meter reading  
 Account Number: 186308  
 Inb: Docket UM 1413  
 Last order for deferral reauthorization was Order No. 12-047

| 1     | 2        | 3          | 4                 | 5        | 6         | 7        | 8             | 9        | 10                         | 11                                 | 12                                 | 13                                | 14                      | 15                    | 16                    | 17                    | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 | 37 | 38 | 39 | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 48 | 49 | 50 | 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 |
|-------|----------|------------|-------------------|----------|-----------|----------|---------------|----------|----------------------------|------------------------------------|------------------------------------|-----------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| Debit | (Credit) | Month/Year | Note              | Deferral | Transfers | Interest | Interest Rate | Activity | Original AMR TOTAL Balance | Additional Communications Activity | Additional Communications Interest | Additional Communications Balance | Grand TOTAL (l = h + k) | 2011 Deferral Balance | 2012 Deferral Balance | 2013 Deferral Balance |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| (a)   | (b)      | (c)        | (d)               | (e)      | (f)       | (g)      | (h)           | (i)      | (j)                        | (k)                                | (l)                                | (m)                               | (n)                     | (o)                   | (p)                   | (q)                   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          |            | Beginning Balance |          |           |          |               |          |                            |                                    |                                    |                                   |                         |                       |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Nov-11     |                   | 67,959   |           | 6,290    | 8.618%        | 74,249   | 2,820,974                  | 0                                  | 0                                  | 0                                 | 2,820,974               | 915,905               |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Dec-11     |                   | 58,509   |           | 6,789    | 8.618%        | 65,298   | 2,886,272                  | 0                                  | 0                                  | 0                                 | 2,886,272               | 981,203               |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Jan-12     |                   | 57,774   |           | 7,256    | 8.618%        | 65,030   | 2,951,302                  | 0                                  | 0                                  | 0                                 | 2,951,302               | 1,046,233             |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Feb-12     |                   | 74,357   |           | 752      | 8.618%        | 75,709   | 3,027,011                  | 0                                  | 0                                  | 0                                 | 3,027,011               | 75,709                |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Mar-12     |                   | 68,704   |           | 750      | 8.618%        | 69,454   | 3,096,465                  | 0                                  | 0                                  | 0                                 | 3,096,465               | 145,163               |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Apr-12     |                   | 74,266   |           | 1,269    | 8.618%        | 75,534   | 3,171,999                  | 0                                  | 0                                  | 0                                 | 3,171,999               | 220,697               |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | May-12     |                   | 70,250   |           | 1,797    | 8.618%        | 72,046   | 3,244,046                  | 0                                  | 0                                  | 0                                 | 3,244,046               | 292,743               |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Jun-12     |                   | 59,915   |           | 2,277    | 8.618%        | 62,192   | 3,306,237                  | 0                                  | 0                                  | 0                                 | 3,306,237               | 354,935               |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Jul-12     |                   | 66,483   |           | 2,748    | 8.618%        | 69,231   | 3,375,468                  | 0                                  | 0                                  | 0                                 | 3,375,468               | 424,166               |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Aug-12     |                   | 69,647   |           | 3,256    | 8.618%        | 72,903   | 3,448,371                  | 0                                  | 0                                  | 0                                 | 3,448,371               | 497,069               |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Sep-12     | 2                 | 51,851   |           | 3,716    | 8.618%        | 55,567   | 3,503,938                  | 0                                  | 0                                  | 0                                 | 3,503,938               | 554,636               |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Oct-12     |                   | 58,517   |           | 4,139    | 8.618%        | 62,656   | 3,566,594                  | 0                                  | 0                                  | 0                                 | 3,566,594               | 615,292               |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Nov-12     |                   | 0        |           | 0        | 7.78%         | 0        | 3,566,594                  | 0                                  | 0                                  | 0                                 | 3,566,594               | 615,292               |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Dec-12     |                   | 0        |           | 0        | 7.78%         | 0        | 3,566,594                  | 0                                  | 0                                  | 0                                 | 3,566,594               | 615,292               |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Jan-13     |                   | 0        |           | 0        | 7.78%         | 0        | 3,566,594                  | 0                                  | 0                                  | 0                                 | 3,566,594               | 615,292               |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Feb-13     |                   | 0        |           | 0        | 7.78%         | 0        | 3,566,594                  | 0                                  | 0                                  | 0                                 | 3,566,594               | 615,292               |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Mar-13     |                   | 0        |           | 0        | 7.78%         | 0        | 3,566,594                  | 0                                  | 0                                  | 0                                 | 3,566,594               | 615,292               |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Apr-13     |                   | 0        |           | 0        | 7.78%         | 0        | 3,566,594                  | 0                                  | 0                                  | 0                                 | 3,566,594               | 615,292               |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | May-13     |                   | 0        |           | 0        | 7.78%         | 0        | 3,566,594                  | 0                                  | 0                                  | 0                                 | 3,566,594               | 615,292               |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Jun-13     |                   | 0        |           | 0        | 7.78%         | 0        | 3,566,594                  | 0                                  | 0                                  | 0                                 | 3,566,594               | 615,292               |                       |                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |

History truncated for ease of viewing

NOTES

- 1 Deferrals are authorized on a calendar year. The total balance is broken down into the 2 separate deferral years for convenience of review
- 2 A \$3,696 total true-up adjustment for the September deferral and interest was recorded in October 2012 to reflect actual expenditures.

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Deferral of Industrial DSM Costs  
 Account Number: 186232  
 Docket UM 1420  
 13-14 Deferral approved in Order 13-169

| Debit (Credit)    | Month/Year | Note | Deferral | Transfers   | TOTAL Interest | Interest Rate | Mar 12 - Feb 13 Interest | Mar 13 - Feb 14 Interest | Activity    | TOTAL Balance | Mar 12 - Feb 13 Balance | Mar 13 - Feb 14 Balance |
|-------------------|------------|------|----------|-------------|----------------|---------------|--------------------------|--------------------------|-------------|---------------|-------------------------|-------------------------|
|                   | (a)        | (b)  | (c)      | (d)         | (e)            | (e1)          | (e5)                     | (e6)                     | (f)         | (g)           | (g4)                    | (g5)                    |
| Beginning Balance |            |      |          |             |                |               |                          |                          |             |               |                         |                         |
| Nov-11            | 1          |      | 0        | (1,798,220) | 13,993         | 8.618%        |                          |                          | (1,784,226) | 1,962,493     |                         |                         |
| Dec-11            |            |      | 0        |             | 14,094         | 8.618%        |                          |                          | 14,094      | 1,976,587     |                         |                         |
| Jan-12            |            |      | 0        |             | 14,195         | 8.618%        |                          |                          | 14,195      | 1,990,782     |                         |                         |
| Feb-12            |            |      | 0        | 27          | 14,297         | 8.618%        |                          |                          | 14,324      | 2,005,105     |                         |                         |
| Mar-12            |            |      | 0        |             | 0              | 8.618%        | 0                        |                          | 0           | 2,005,105     | 0                       |                         |
| Apr-12            | 2          |      | 0        |             | 0              | 8.618%        | 0                        |                          | 0           | 2,005,105     | 0                       |                         |
| May-12            |            |      | 0        |             | 0              | 8.618%        | 0                        |                          | 0           | 2,005,105     | 0                       |                         |
| Jun-12            |            |      | 0        |             | 0              | 8.618%        | 0                        |                          | 0           | 2,005,105     | 0                       |                         |
| Jul-12            |            |      | 538,172  |             | 1,932          | 8.618%        | 1,932                    |                          | 540,104     | 2,545,210     | 540,104                 |                         |
| Aug-12            |            |      | 0        |             | 3,879          | 8.618%        | 3,879                    |                          | 3,879       | 2,549,089     | 543,983                 |                         |
| Sep-12            |            |      | 0        |             | 3,907          | 8.618%        | 3,907                    |                          | 3,907       | 2,552,995     | 547,890                 |                         |
| Oct-12            |            |      | 538,172  |             | 5,867          | 8.618%        | 5,867                    |                          | 544,039     | 3,097,035     | 1,091,929               |                         |
| Nov-12            | 1          |      | 0        | (2,005,105) | 7,079          | 7.78%         | 7,079                    |                          | (1,998,026) | 1,099,009     | 1,099,009               |                         |
| Dec-12            |            |      | 538,172  |             | 8,870          | 7.78%         | 8,870                    |                          | 547,042     | 1,646,050     | 1,646,050               |                         |
| Jan-13            |            |      | 0        |             | 10,672         | 7.78%         | 10,672                   |                          | 10,672      | 1,656,722     | 1,656,722               |                         |
| Feb-13            |            |      | 0        |             | 10,741         | 7.78%         | 10,741                   |                          | 10,741      | 1,667,463     | 1,667,463               |                         |
| Mar-13            |            |      | 0        |             | 0              | 7.78%         | 0                        |                          | 0           | 1,667,463     | 1,667,463               | 0                       |

**History truncated for ease of viewing**

**NOTES**

1 - Transfer February balance of prior year to 186233 Amort Industrial DSM for amortization (see note below)

2 - Transfer represents a balance true-up adjustment.

Deferrals are authorized on a program year (Mar - Feb). The total balance is broken down into separate deferral years for convenience of review

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Earnings Sharing Deferral  
 Account Number: 254303  
 Info: Docket UM 903  
 Deferral for 2011 earnings sharing issued in Order 12-278

| Debit (Credit)    | Month/Year | Note | Deferral  | Transfers | Interest Rate | Interest | Activity  | Total Balance |
|-------------------|------------|------|-----------|-----------|---------------|----------|-----------|---------------|
|                   | (a)        | (b)  | (c)       | (d)       | (e)           | (f)      | (g)       | (h)           |
| Beginning Balance |            |      |           |           |               |          |           |               |
|                   | Jan-12     |      | (685,000) |           | 8.618%        | (2,460)  | (687,460) | (687,460)     |
|                   | Feb-12     |      | -         |           | 8.618%        | (4,937)  | (4,937)   | (692,397)     |
|                   | Mar-12     |      | -         |           | 8.618%        | (4,973)  | (4,972)   | (697,369)     |
|                   | Apr-12     |      | -         |           | 8.618%        | (5,008)  | (5,008)   | (702,377)     |
|                   | May-12     |      | -         |           | 8.618%        | (5,044)  | (5,044)   | (707,421)     |
|                   | Jun-12     |      | -         |           | 8.618%        | (5,080)  | (5,080)   | (712,502)     |
|                   | Jul-12     |      | -         |           | 8.618%        | (5,117)  | (5,117)   | (717,619)     |
|                   | Aug-12     |      | -         |           | 8.618%        | (5,154)  | (5,154)   | (722,772)     |
|                   | Sep-12     |      | -         |           | 8.618%        | (5,191)  | (5,191)   | (727,963)     |
|                   | Oct-12     |      | -         | (1)       | 8.618%        | (5,228)  | (5,229)   | (733,192)     |
|                   | Nov-12     | 1    |           | 733,192   | 7.78%         | 0        | 733,192   | 0             |
|                   | Dec-12     |      |           |           | 7.78%         | 0        | 0         | 0             |
|                   | Jan-13     |      |           |           | 7.78%         | 0        | 0         | 0             |
|                   | Feb-13     |      |           |           | 7.78%         | 0        | 0         | 0             |
|                   | Mar-13     |      |           |           | 7.78%         | 0        | 0         | 0             |
|                   | Apr-13     |      |           |           | 7.78%         | 0        | 0         | 0             |
|                   | May-13     |      |           |           | 7.78%         | 0        | 0         | 0             |
|                   | Jun-13     |      |           |           | 7.78%         | 0        | 0         | 0             |

**NOTES**

1 - Transfer October balance to 186279 for amortization.

8



# **Detail of Environmental Deferrals**

**NW Natural**  
**Oregon Quarterly Deferred Report**  
**2nd Quarter 2013 Environmental Account Detail**

| Account | Year/Month             | Assignment      | Document # | Amount       | Text                | Invoice Reference | Balance                          | Running               |
|---------|------------------------|-----------------|------------|--------------|---------------------|-------------------|----------------------------------|-----------------------|
| 186145  | 2013/04                | 200391-01-01    | 100837503  | 17,003.03    | WBS 200391-01-01    | 100837503         | March Balance ==> 119,565,116.73 | 119,582,119.76        |
| 186145  | 2013/04                | 200391-01-02    | 100837504  | 67,282.03    | WBS 200391-01-02    | 100837504         |                                  | 119,649,401.79        |
| 186145  | 2013/04                | 200391-01-03    | 100837505  | 1,006.25     | WBS 200391-01-03    | 100837505         |                                  | 119,650,408.04        |
| 186145  | 2013/04                | 200391-01-09    | 100837506  | 32,871.85    | WBS 200391-01-09    | 100837506         |                                  | 119,683,279.89        |
| 186145  | 2013/04                | 200391-01-10    | 100837507  | 65,479.70    | WBS 200391-01-10    | 100837507         |                                  | 119,748,759.59        |
| 186145  | 2013/04                | 200391-01-11    | 100837508  | 8,207.00     | WBS 200391-01-11    | 100837508         |                                  | 119,756,966.59        |
| 186145  | 2013/04                | 200391-01-12    | 100837514  | 30,384.70    | WBS 200391-01-12    | 100837514         |                                  | 119,787,351.29        |
| 186145  | 2013/04                | 200391-01-13    | 100837516  | 57,166.25    | WBS 200391-01-13    | 100837516         |                                  | 119,844,517.54        |
| 186145  | 2013/04                | 200391-01-31    | 100837608  | 384,614.99   | WBS 200391-01-31    | 100837608         |                                  | 120,229,132.53        |
| 186145  | 2013/04                | 200391-02-01    | 100837509  | 161.78       | WBS 200391-02-01    | 100837509         |                                  | 120,229,294.31        |
| 186145  | 2013/04                | 200391-02-07    | 100837510  | 2,657,665.84 | WBS 200391-02-07    | 100837510         |                                  | 122,886,960.15        |
| 186145  | 2013/04                | 200391-02-09    | 100837517  | -1,302.00    | WBS 200391-02-09    | 100837517         |                                  | 122,885,658.15        |
| 186145  | 2013/04                | 200391-02-10    | 100837536  | 8,474.67     | WBS 200391-02-10    | 100837536         |                                  | 122,894,132.82        |
| 186145  | 2013/04                | 200391-03-02-04 | 100837511  | 4,163.00     | WBS 200391-03-02-04 | 100837511         |                                  | 122,898,295.82        |
| 186145  | 2013/04                | 200391-03-02-05 | 100837512  | 4,392.75     | WBS 200391-03-02-05 | 100837512         |                                  | 122,902,688.57        |
| 186145  | 2013/04                | 200391-03-02-08 | 100837513  | 375.06       | WBS 200391-03-02-08 | 100837513         |                                  | 122,903,063.63        |
| 186145  | 2013/04                | 200391-03-02-09 | 100837515  | -4,602.00    | WBS 200391-03-02-09 | 100837515         |                                  | 122,898,461.63        |
| 186145  | 2013/04                | 200391-03-02-10 | 100837518  | 91.93        | WBS 200391-03-02-10 | 100837518         |                                  | 122,898,553.56        |
| 186145  | 2013/04                | 200394-01-01    | 100837519  | 31,583.72    | WBS 200394-01-01    | 100837519         |                                  | 122,930,137.28        |
| 186145  | 2013/04                | 200394-01-02    | 100837520  | 32,452.19    | WBS 200394-01-02    | 100837520         |                                  | 122,962,589.47        |
| 186145  | 2013/04                | 200394-01-03    | 100837521  | 125,241.13   | WBS 200394-01-03    | 100837521         |                                  | 123,087,830.60        |
| 186145  | 2013/04                | 200394-01-05    | 100837522  | 1,004.55     | WBS 200394-01-05    | 100837522         |                                  | 123,088,835.15        |
| 186145  | 2013/04                | 200394-01-06    | 100837523  | 70,621.49    | WBS 200394-01-06    | 100837523         |                                  | 123,159,456.64        |
| 186145  | 2013/04                | 200394-01-07    | 100837524  | 32,805.63    | WBS 200394-01-07    | 100837524         |                                  | 123,192,262.27        |
| 186145  | 2013/04                | 200394-02-03    | 100837525  | -500.00      | WBS 200394-02-03    | 100837525         |                                  | 123,191,762.27        |
| 186145  | 2013/04                | 200394-02-04    | 100837526  | 300,845.56   | WBS 200394-02-04    | 100837526         |                                  | 123,492,607.83        |
| 186145  | 2013/04                | 200394-02-05    | 100837527  | 2,430.00     | WBS 200394-02-05    | 100837527         |                                  | 123,495,037.83        |
| 186145  | 2013/04                | 200394-03-01    | 100837528  | -3,160.89    | WBS 200394-03-01    | 100837528         |                                  | 123,491,876.94        |
| 186145  | 2013/04                | 200394-03-02    | 100837529  | 29,375.96    | WBS 200394-03-02    | 100837529         |                                  | 123,521,252.90        |
| 186145  | 2013/04                | 200394-03-03    | 100837530  | 63,190.37    | WBS 200394-03-03    | 100837530         |                                  | 123,584,443.27        |
| 186145  | 2013/04                | 200394-03-05    | 100837531  | 10,442.94    | WBS 200394-03-05    | 100837531         |                                  | 123,594,886.21        |
| 186145  | 2013/04                | 200394-04-04    | 100837532  | 50,305.79    | WBS 200394-04-04    | 100837532         |                                  | 123,645,192.00        |
| 186145  | 2013/04                | 200394-04-05    | 100837533  | -500.00      | WBS 200394-04-05    | 100837533         |                                  | 123,644,692.00        |
| 186145  | 2013/04                | 200394-04-06    | 100837534  | 18,193.39    | WBS 200394-04-06    | 100837534         |                                  | 123,662,885.39        |
| 186145  | 2013/04                | 200394-07-01    | 100837535  | 64,924.94    | WBS 200394-07-01    | 100837535         |                                  | 123,727,810.33        |
|         | <b>4/30/2013 Total</b> |                 |            |              | <b>4,162,693.60</b> |                   | <b>April Balance ==&gt;</b>      | <b>123,727,810.33</b> |
| 186145  | 2013/05                | 200391-01-01    | 100847340  | 37,984.85    | WBS 200391-01-01    | 100847340         |                                  | 123,765,795.18        |
| 186145  | 2013/05                | 200391-01-02    | 100847341  | 437.50       | WBS 200391-01-02    | 100847341         |                                  | 123,766,232.68        |
| 186145  | 2013/05                | 200391-01-09    | 100847342  | 38,473.52    | WBS 200391-01-09    | 100847342         |                                  | 123,804,706.20        |
| 186145  | 2013/05                | 200391-01-10    | 100847343  | 4,198.65     | WBS 200391-01-10    | 100847343         |                                  | 123,808,904.85        |
| 186145  | 2013/05                | 200391-01-12    | 100847348  | 5,086.97     | WBS 200391-01-12    | 100847348         |                                  | 123,813,991.82        |
| 186145  | 2013/05                | 200391-01-13    | 100847350  | 48,531.15    | WBS 200391-01-13    | 100847350         |                                  | 123,862,522.97        |
| 186145  | 2013/05                | 200391-01-14    | 100847366  | 5,000.00     | WBS 200391-01-14    | 100847366         |                                  | 123,867,522.97        |
| 186145  | 2013/05                | 200391-01-31    | 100847367  | 405,386.99   | WBS 200391-01-31    | 100847367         |                                  | 124,272,909.96        |
| 186145  | 2013/05                | 200391-02-01    | 100847344  | 45.54        | WBS 200391-02-01    | 100847344         |                                  | 124,272,955.50        |
| 186145  | 2013/05                | 200391-02-05    | 100847345  | 9,686.08     | WBS 200391-02-05    | 100847345         |                                  | 124,282,641.58        |
| 186145  | 2013/05                | 200391-02-06    | 100847346  | 9,998.94     | WBS 200391-02-06    | 100847346         |                                  | 124,292,640.52        |
| 186145  | 2013/05                | 200391-02-07    | 100847347  | 1,157,507.54 | WBS 200391-02-07    | 100847347         |                                  | 125,450,148.06        |
| 186145  | 2013/05                | 200391-02-10    | 100847368  | 14,120.56    | WBS 200391-02-10    | 100847368         |                                  | 125,464,268.62        |
| 186145  | 2013/05                | 200391-03-02-09 | 100847349  | 6,235.00     | WBS 200391-03-02-09 | 100847349         |                                  | 125,470,503.62        |
| 186145  | 2013/05                | 200394-01-01    | 100847351  | 51,276.56    | WBS 200394-01-01    | 100847351         |                                  | 125,521,780.18        |
| 186145  | 2013/05                | 200394-01-02    | 100847352  | 57,719.82    | WBS 200394-01-02    | 100847352         |                                  | 125,579,500.00        |
| 186145  | 2013/05                | 200394-01-03    | 100847353  | 144,879.71   | WBS 200394-01-03    | 100847353         |                                  | 125,724,379.71        |
| 186145  | 2013/05                | 200394-01-05    | 100847354  | 1,031.91     | WBS 200394-01-05    | 100847354         |                                  | 125,725,411.62        |
| 186145  | 2013/05                | 200394-01-06    | 100847355  | 8,691.81     | WBS 200394-01-06    | 100847355         |                                  | 125,734,103.43        |
| 186145  | 2013/05                | 200394-01-07    | 100847356  | 14,355.00    | WBS 200394-01-07    | 100847356         |                                  | 125,748,458.43        |
| 186145  | 2013/05                | 200394-02-04    | 100847357  | 119,247.38   | WBS 200394-02-04    | 100847357         |                                  | 125,867,705.81        |
| 186145  | 2013/05                | 200394-02-05    | 100847358  | -2,242.66    | WBS 200394-02-05    | 100847358         |                                  | 125,865,463.15        |
| 186145  | 2013/05                | 200394-03-01    | 100847359  | 4,344.95     | WBS 200394-03-01    | 100847359         |                                  | 125,869,808.10        |
| 186145  | 2013/05                | 200394-03-02    | 100847360  | 13,800.24    | WBS 200394-03-02    | 100847360         |                                  | 125,883,608.34        |
| 186145  | 2013/05                | 200394-03-03    | 100847361  | 74.26        | WBS 200394-03-03    | 100847361         |                                  | 125,883,682.60        |
| 186145  | 2013/05                | 200394-03-05    | 100847362  | -1,264.17    | WBS 200394-03-05    | 100847362         |                                  | 125,882,418.43        |
| 186145  | 2013/05                | 200394-04-04    | 100847363  | 54,741.88    | WBS 200394-04-04    | 100847363         |                                  | 125,937,160.31        |
| 186145  | 2013/05                | 200394-04-06    | 100847364  | -153.45      | WBS 200394-04-06    | 100847364         |                                  | 125,937,006.86        |
| 186145  | 2013/05                | 200394-07-01    | 100847365  | 8,593.43     | WBS 200394-07-01    | 100847365         |                                  | 125,945,600.29        |
|         | <b>5/31/2013 Total</b> |                 |            |              | <b>2,217,789.96</b> |                   | <b>May Balance ==&gt;</b>        | <b>125,945,600.29</b> |
| 186145  | 2013/06                | 200391-01-01    | 100855721  | 3,074.39     | WBS 200391-01-01    | 100855721         |                                  | 125,948,674.68        |
| 186145  | 2013/06                | 200391-01-01    | 100856236  | 81,937.00    | WBS 200391-01-01    | 100856236         |                                  | 126,030,611.68        |
| 186145  | 2013/06                | 200391-01-02    | 100855722  | 74,080.03    | WBS 200391-01-02    | 100855722         |                                  | 126,104,691.71        |
| 186145  | 2013/06                | 200391-01-02    | 100856237  | -90,800.00   | WBS 200391-01-02    | 100856237         |                                  | 126,013,891.71        |
| 186145  | 2013/06                | 200391-01-03    | 100856238  | -1,006.00    | WBS 200391-01-03    | 100856238         |                                  | 126,012,885.71        |
| 186145  | 2013/06                | 200391-01-08    | 100855723  | 2,137.25     | WBS 200391-01-08    | 100855723         |                                  | 126,015,022.96        |
| 186145  | 2013/06                | 200391-01-08    | 100856239  | -2,137.00    | WBS 200391-01-08    | 100856239         |                                  | 126,012,885.96        |
| 186145  | 2013/06                | 200391-01-09    | 100855724  | 16,295.61    | WBS 200391-01-09    | 100855724         |                                  | 126,029,181.57        |
| 186145  | 2013/06                | 200391-01-09    | 100856240  | -73,904.00   | WBS 200391-01-09    | 100856240         |                                  | 125,955,277.57        |
| 186145  | 2013/06                | 200391-01-10    | 100855725  | 137,828.47   | WBS 200391-01-10    | 100855725         |                                  | 126,093,106.04        |
| 186145  | 2013/06                | 200391-01-10    | 100856241  | -189,967.00  | WBS 200391-01-10    | 100856241         |                                  | 125,903,139.04        |
| 186145  | 2013/06                | 200391-01-11    | 100855726  | 17,426.50    | WBS 200391-01-11    | 100855726         |                                  | 125,920,565.54        |
| 186145  | 2013/06                | 200391-01-11    | 100856242  | 28,357.00    | WBS 200391-01-11    | 100856242         |                                  | 125,948,922.54        |
| 186145  | 2013/06                | 200391-01-12    | 100855734  | 12,538.80    | WBS 200391-01-12    | 100855734         |                                  | 125,961,461.34        |
| 186145  | 2013/06                | 200391-01-12    | 100856250  | -50,250.00   | WBS 200391-01-12    | 100856250         |                                  | 125,911,211.34        |
| 186145  | 2013/06                | 200391-01-13    | 100855736  | 36,780.83    | WBS 200391-01-13    | 100855736         |                                  | 125,947,992.17        |
| 186145  | 2013/06                | 200391-01-13    | 100856252  | -24,751.00   | WBS 200391-01-13    | 100856252         |                                  | 125,923,241.17        |
| 186145  | 2013/06                | 200391-01-14    | 100856256  | -10,750.00   | WBS 200391-01-14    | 100856256         |                                  | 125,912,491.17        |
| 186145  | 2013/06                | 200391-01-31    | 100855750  | 420,474.36   | WBS 200391-01-31    | 100855750         |                                  | 126,332,965.53        |
| 186145  | 2013/06                | 200391-01-33    | 100856257  | -209,474.00  | WBS 200391-01-33    | 100856257         |                                  | 126,123,491.53        |
| 186145  | 2013/06                | 200391-02-01    | 100855727  | 42.44        | WBS 200391-02-01    | 100855727         |                                  | 126,123,533.9         |

| Account             | Year/Month | Assignment             | Document # | Amount        | Text                | Invoice Reference | Balance           | Running        |
|---------------------|------------|------------------------|------------|---------------|---------------------|-------------------|-------------------|----------------|
| 186145              | 2013/06    | 200391-02-06           | 100855729  | 30,190.74     | WBS 200391-02-06    | 100855729         |                   | 126,174,038.34 |
| 186145              | 2013/06    | 200391-02-06           | 100856245  | -40,190.00    | WBS 200391-02-06    | 100856245         |                   | 126,133,848.34 |
| 186145              | 2013/06    | 200391-02-07           | 100855730  | 1,610,807.34  | WBS 200391-02-07    | 100855730         |                   | 127,744,655.68 |
| 186145              | 2013/06    | 200391-02-07           | 100856246  | -3,728,496.00 | WBS 200391-02-07    | 100856246         |                   | 124,016,159.68 |
| 186145              | 2013/06    | 200391-02-09           | 100856253  | 96,935.00     | WBS 200391-02-09    | 100856253         |                   | 124,113,094.68 |
| 186145              | 2013/06    | 200391-02-10           | 100855752  | 7,243.35      | WBS 200391-02-10    | 100855752         |                   | 124,120,338.03 |
| 186145              | 2013/06    | 200391-02-10           | 100856258  | -129,137.00   | WBS 200391-02-10    | 100856258         |                   | 123,991,201.03 |
| 186145              | 2013/06    | 200391-03-02-04        | 100855731  | 16,542.82     | WBS 200391-03-02-04 | 100855731         |                   | 124,007,743.85 |
| 186145              | 2013/06    | 200391-03-02-04        | 100856247  | 34,294.00     | WBS 200391-03-02-04 | 100856247         |                   | 124,042,037.85 |
| 186145              | 2013/06    | 200391-03-02-05        | 100855732  | 966.50        | WBS 200391-03-02-05 | 100855732         |                   | 124,043,004.35 |
| 186145              | 2013/06    | 200391-03-02-05        | 100856248  | -5,359.00     | WBS 200391-03-02-05 | 100856248         |                   | 124,037,645.35 |
| 186145              | 2013/06    | 200391-03-02-08        | 100855733  | 3,359.00      | WBS 200391-03-02-08 | 100855733         |                   | 124,041,004.35 |
| 186145              | 2013/06    | 200391-03-02-08        | 100856249  | -3,734.00     | WBS 200391-03-02-08 | 100856249         |                   | 124,037,270.35 |
| 186145              | 2013/06    | 200391-03-02-09        | 100855735  | 4,165.00      | WBS 200391-03-02-09 | 100855735         |                   | 124,041,435.35 |
| 186145              | 2013/06    | 200391-03-02-09        | 100856251  | -14,625.00    | WBS 200391-03-02-09 | 100856251         |                   | 124,026,810.35 |
| 186145              | 2013/06    | 200391-03-02-10        | 100855737  | 562.20        | WBS 200391-03-02-10 | 100855737         |                   | 124,027,372.55 |
| 186145              | 2013/06    | 200391-03-02-10        | 100856254  | 18,581.00     | WBS 200391-03-02-10 | 100856254         |                   | 124,045,953.55 |
| 186145              | 2013/06    | 200391-03-02-11        | 100856255  | 16,206.00     | WBS 200391-03-02-11 | 100856255         |                   | 124,062,159.55 |
| 186145              | 2013/06    | 200391-08              | 100855751  | -2,134.06     | WBS 200391-08       | 100855751         |                   | 124,060,025.49 |
| 186145              | 2013/06    | 200394-01-01           | 100855738  | 16,696.38     | WBS 200394-01-01    | 100855738         |                   | 124,076,721.87 |
| 186145              | 2013/06    | 200394-01-02           | 100855739  | -16,780.01    | WBS 200394-01-02    | 100855739         |                   | 124,059,941.86 |
| 186145              | 2013/06    | 200394-01-03           | 100855740  | 42,813.06     | WBS 200394-01-03    | 100855740         |                   | 124,102,754.92 |
| 186145              | 2013/06    | 200394-01-05           | 100855741  | 403.03        | WBS 200394-01-05    | 100855741         |                   | 124,103,157.95 |
| 186145              | 2013/06    | 200394-01-06           | 100855742  | 16,693.66     | WBS 200394-01-06    | 100855742         |                   | 124,119,851.61 |
| 186145              | 2013/06    | 200394-01-07           | 100855743  | 4,288.65      | WBS 200394-01-07    | 100855743         |                   | 124,124,140.26 |
| 186145              | 2013/06    | 200394-02-04           | 100855744  | 33,490.05     | WBS 200394-02-04    | 100855744         |                   | 124,157,630.31 |
| 186145              | 2013/06    | 200394-03-01           | 100855745  | -2,588.00     | WBS 200394-03-01    | 100855745         |                   | 124,155,042.31 |
| 186145              | 2013/06    | 200394-03-02           | 100855746  | 13,610.80     | WBS 200394-03-02    | 100855746         |                   | 124,168,653.11 |
| 186145              | 2013/06    | 200394-03-05           | 100855747  | -200.00       | WBS 200394-03-05    | 100855747         |                   | 124,168,453.11 |
| 186145              | 2013/06    | 200394-04-04           | 100855748  | -3,628.03     | WBS 200394-04-04    | 100855748         |                   | 124,164,825.08 |
| 186145              | 2013/06    | 200394-07-01           | 100855749  | 14,248.36     | WBS 200394-07-01    | 100855749         |                   | 124,179,073.44 |
|                     |            | <b>6/30/2013 Total</b> |            | -1,766,526.85 |                     | June Balance ==>  |                   | 124,179,073.44 |
| <b>186145 Total</b> |            |                        |            | 4,613,956.71  |                     |                   |                   |                |
| 186146              | 2013/04    | 200506-04-31           | 100837609  | 1,141.94      | WBS 200506-04-31    | 100837609         | March Balance ==> | 176,134.90     |
|                     |            | <b>4/30/2013 Total</b> |            | 1,141.94      |                     |                   | April Balance ==> | 177,276.84     |
| 186146              | 2013/05    | 200506-04-31           | 100847369  | 1,149.34      | WBS 200506-04-31    | 100847369         | May Balance ==>   | 178,426.18     |
|                     |            | <b>5/31/2013 Total</b> |            | 1,149.34      |                     |                   |                   | 178,426.18     |
| 186146              | 2013/06    | 200506-04-31           | 100855753  | 1,156.80      | WBS 200506-04-31    | 100855753         | June Balance ==>  | 179,582.98     |
|                     |            | <b>6/30/2013 Total</b> |            | 1,156.80      |                     |                   |                   | 179,582.98     |
| <b>186146 Total</b> |            |                        |            | 3,448.08      |                     |                   |                   |                |
| 186147              | 2013/04    | 200391-04-02           | 100837537  | 12,160.73     | WBS 200391-04-02    | 100837537         | March Balance ==> | 5,049,568.00   |
| 186147              | 2013/04    | 200391-04-03           | 100837538  | 5,926.50      | WBS 200391-04-03    | 100837538         |                   | 5,055,494.50   |
| 186147              | 2013/04    | 200391-04-04           | 100837539  | 4,553.50      | WBS 200391-04-04    | 100837539         |                   | 5,060,048.00   |
| 186147              | 2013/04    | 200391-04-09           | 100837540  | 900.25        | WBS 200391-04-09    | 100837540         |                   | 5,060,948.25   |
| 186147              | 2013/04    | 200391-04-31           | 100837610  | 26,445.57     | WBS 200391-04-31    | 100837610         |                   | 5,087,393.82   |
|                     |            | <b>4/30/2013 Total</b> |            | 49,986.55     |                     | April Balance ==> |                   | 5,087,393.82   |
| 186147              | 2013/05    | 200391-04-02           | 100847370  | 25,531.50     | WBS 200391-04-02    | 100847370         |                   | 5,112,925.32   |
| 186147              | 2013/05    | 200391-04-09           | 100847371  | 131.25        | WBS 200391-04-09    | 100847371         |                   | 5,113,056.57   |
| 186147              | 2013/05    | 200391-04-11           | 100847372  | 333.27        | WBS 200391-04-11    | 100847372         |                   | 5,113,389.84   |
| 186147              | 2013/05    | 200391-04-31           | 100847373  | 26,772.27     | WBS 200391-04-31    | 100847373         |                   | 5,140,162.11   |
|                     |            | <b>5/31/2013 Total</b> |            | 52,768.29     |                     | May Balance ==>   |                   | 5,140,162.11   |
| 186147              | 2013/06    | 200391-04-02           | 100855754  | 3,466.25      | WBS 200391-04-02    | 100855754         |                   | 5,143,628.36   |
| 186147              | 2013/06    | 200391-04-02           | 100856259  | -41,158.00    | WBS 200391-04-02    | 100856259         |                   | 5,102,470.36   |
| 186147              | 2013/06    | 200391-04-03           | 100855755  | 12,139.75     | WBS 200391-04-03    | 100855755         |                   | 5,114,610.11   |
| 186147              | 2013/06    | 200391-04-03           | 100856260  | -18,067.00    | WBS 200391-04-03    | 100856260         |                   | 5,096,543.11   |
| 186147              | 2013/06    | 200391-04-04           | 100855756  | 7,701.43      | WBS 200391-04-04    | 100855756         |                   | 5,104,244.54   |
| 186147              | 2013/06    | 200391-04-04           | 100856261  | -12,254.00    | WBS 200391-04-04    | 100856261         |                   | 5,091,990.54   |
| 186147              | 2013/06    | 200391-04-09           | 100855757  | 1,956.76      | WBS 200391-04-09    | 100855757         |                   | 5,093,947.30   |
| 186147              | 2013/06    | 200391-04-09           | 100856262  | -2,988.00     | WBS 200391-04-09    | 100856262         |                   | 5,090,959.30   |
| 186147              | 2013/06    | 200391-04-11           | 100855758  | 2,313.22      | WBS 200391-04-11    | 100855758         |                   | 5,093,272.52   |
| 186147              | 2013/06    | 200391-04-11           | 100856263  | -7,447.00     | WBS 200391-04-11    | 100856263         |                   | 5,085,825.52   |
| 186147              | 2013/06    | 200391-04-31           | 100855759  | 27,113.75     | WBS 200391-04-31    | 100855759         |                   | 5,112,939.27   |
| 186147              | 2013/06    | 200391-04-33           | 100856264  | -2,560.00     | WBS 200391-04-33    | 100856264         |                   | 5,110,379.27   |
|                     |            | <b>6/30/2013 Total</b> |            | -29,782.84    |                     | June Balance ==>  |                   | 5,110,379.27   |
| <b>186147 Total</b> |            |                        |            | 72,972.00     |                     |                   |                   |                |
| 186148              | 2013/04    | 200393-01-01           | 100837541  | 141,445.27    | WBS 200393-01-01    | 100837541         | March Balance ==> | 23,824,002.18  |
| 186148              | 2013/04    | 200393-05-31           | 100837611  | 129,888.09    | WBS 200393-05-31    | 100837611         | April Balance ==> | 24,095,335.54  |
|                     |            | <b>4/30/2013 Total</b> |            | 271,333.36    |                     |                   | April Balance ==> | 24,095,335.54  |
| 186148              | 2013/05    | 200393-01-01           | 100847374  | 49,016.82     | WBS 200393-01-01    | 100847374         | May Balance ==>   | 24,144,352.36  |
| 186148              | 2013/05    | 200393-05-31           | 100847375  | 131,327.11    | WBS 200393-05-31    | 100847375         |                   | 24,275,679.47  |
|                     |            | <b>5/31/2013 Total</b> |            | 180,343.93    |                     | May Balance ==>   |                   | 24,275,679.47  |
| 186148              | 2013/06    | 200393-01-01           | 100855760  | 3,377.64      | WBS 200393-01-01    | 100855760         |                   | 24,279,057.11  |
| 186148              | 2013/06    | 200393-01-01           | 100856268  | -171,458.00   | WBS 200393-01-01    | 100856268         |                   | 24,107,599.11  |
| 186148              | 2013/06    | 200393-05-31           | 100855761  | 132,342.76    | WBS 200393-05-31    | 100855761         |                   | 24,239,941.87  |
| 186148              | 2013/06    | 200393-05-33           | 100856269  | -6,436.00     | WBS 200393-05-33    | 100856269         |                   | 24,233,505.87  |
| 186148              | 2013/06    | 200687-01              | 100856274  | -1,500.00     | WBS 200687-01       | 100856274         |                   | 24,232,005.87  |
|                     |            | <b>6/30/2013 Total</b> |            | -43,673.60    |                     | June Balance ==>  |                   | 24,232,005.87  |
| <b>186148 Total</b> |            |                        |            | 408,003.69    |                     |                   |                   |                |
| 186149              | 2013/04    | 200392-01-01           | 100837542  | 6,110.00      | WBS 200392-01-01    | 100837542         | March Balance ==> | 3,632,631.22   |
| 186149              | 2013/04    | 200392-02-01           | 100837543  | 1,121.33      | WBS 200392-02-01    | 100837543         |                   | 3,633,752.55   |
| 186149              | 2013/04    | 200392-03-01           | 100837544  | 90,616.84     | WBS 200392-03-01    | 100837544         |                   | 3,724,369.39   |
| 186149              | 2013/04    | 200392-03-02           | 100837545  | 32,169.50     | WBS 200392-03-02    | 100837545         |                   | 3,756,538.89   |
| 186149              | 2013/04    | 200392-03-03           | 100837546  | 51,808.95     | WBS 200392-03-03    | 100837546         |                   | 3,808,347.84   |
| 186149              | 2013/04    | 200392-03-04           | 100837547  | 2,409.75      | WBS 200392-03-04    | 100837547         |                   | 3,810,757.59   |
| 186149              | 2013/04    | 200392-04-31           | 100837612  | 17,895.05     | WBS 200392-04-31    | 100837612         |                   | 3,828,652.64   |
|                     |            | <b>4/30/2013 Total</b> |            | 202,131.42    |                     | April Balance ==> |                   | 3,828,652.64   |
| 186149              | 2013/05    | 200392-01-01           | 100847376  | -3,640.00     | WBS 200392-01-01    | 100847376         |                   | 3,825,012.64   |
| 186149              | 2013/05    | 200392-02-01           | 100847377  | 2,369.92      | WBS 200392-02-01    | 100847377         |                   | 3,827,382.56   |
| 186149              | 2013/05    | 200392-03-01           | 100847378  | 5,529.50      | WBS 200392-03-01    | 100847378         |                   | 3,832,912.06   |
| 186149              | 2013/05    | 200392-03-03           | 100847379  | 36,754.00     | WBS 200392-03-03    | 100847379         |                   | 3,869,666.06   |
| 186149              | 2013/05    | 200392-03-04           | 100847380  | 7,785.06      | WBS 200392-03-04    | 100847380         |                   | 3,877,451.12   |
| 186149              | 2013/05    | 200392-04-31           | 100847381  | 18,766.49     | WBS 200392-04-31    | 100847381         |                   | 3,896,217.61   |
|                     |            | <b>5/31/2013 Total</b> |            | 67,564.97     |                     | May Balance ==>   |                   | 3,896,217.61   |
| 186149              | 2013/06    | 200392-01-01           | 100855762  | 2,340.00      | WBS 200392-01-01    | 100855762         |                   | 3,898,557.61   |

| Account             | Year/Month | Assignment             | Document # | Amount       | Text                | Invoice Reference | Balance           | Running       |
|---------------------|------------|------------------------|------------|--------------|---------------------|-------------------|-------------------|---------------|
| 186149              | 2013/06    | 200392-01-01           | 100856229  | -9,750.00    | WBS 200392-01-01    | 100856229         |                   | 3,888,807.61  |
| 186149              | 2013/06    | 200392-02-01           | 100855763  | 6,332.43     | WBS 200392-02-01    | 100855763         |                   | 3,895,140.04  |
| 186149              | 2013/06    | 200392-02-01           | 100856230  | -26,814.00   | WBS 200392-02-01    | 100856230         |                   | 3,868,326.04  |
| 186149              | 2013/06    | 200392-02-02           | 100856231  | -153.00      | WBS 200392-02-02    | 100856231         |                   | 3,868,173.04  |
| 186149              | 2013/06    | 200392-03-01           | 100855764  | 22,544.77    | WBS 200392-03-01    | 100855764         |                   | 3,890,717.81  |
| 186149              | 2013/06    | 200392-03-01           | 100856232  | -120,154.00  | WBS 200392-03-01    | 100856232         |                   | 3,770,563.81  |
| 186149              | 2013/06    | 200392-03-02           | 100856233  | 18,913.00    | WBS 200392-03-02    | 100856233         |                   | 3,789,476.81  |
| 186149              | 2013/06    | 200392-03-03           | 100855765  | 13,353.00    | WBS 200392-03-03    | 100855765         |                   | 3,802,829.81  |
| 186149              | 2013/06    | 200392-03-03           | 100856234  | 60,430.00    | WBS 200392-03-03    | 100856234         |                   | 3,863,259.81  |
| 186149              | 2013/06    | 200392-03-04           | 100855766  | 5,165.49     | WBS 200392-03-04    | 100855766         |                   | 3,868,425.30  |
| 186149              | 2013/06    | 200392-03-04           | 100856235  | -227,326.00  | WBS 200392-03-04    | 100856235         |                   | 3,641,099.30  |
| 186149              | 2013/06    | 200392-04-31           | 100855767  | 19,207.57    | WBS 200392-04-31    | 100855767         |                   | 3,660,306.87  |
|                     |            | <b>6/30/2013 Total</b> |            | -235,910.74  |                     |                   | June Balance ==>  | 3,660,306.87  |
| <b>186149 Total</b> |            |                        |            | 33,785.65    |                     |                   |                   |               |
| 186151              | 2013/04    | 200391-03-01-31        | 100837613  | 121,202.67   | WBS 200391-03-01-31 | 100837613         | March Balance ==> | 18,815,701.56 |
| 186151              | 2013/04    | 200391-03-01-33        | 100837548  | -6.06        | WBS 200391-03-01-33 | 100837548         |                   | 18,815,695.50 |
|                     |            | <b>4/30/2013 Total</b> |            | 121,196.61   |                     |                   | April Balance ==> | 18,815,695.50 |
| 186151              | 2013/05    | 200391-03-01-31        | 100847382  | 121,988.47   | WBS 200391-03-01-31 | 100847382         |                   | 18,937,683.97 |
| 186151              | 2013/05    | 200391-03-01-33        | 100847383  | -6.10        | WBS 200391-03-01-33 | 100847383         |                   | 18,937,677.87 |
| 186151              | 2013/05    | 200391-03-01-33        | 100847739  | 6.10         | WBS 200391-03-01-33 | 100847739         |                   | 18,937,683.97 |
|                     |            | <b>5/31/2013 Total</b> |            | 121,988.47   |                     |                   | May Balance ==>   | 18,937,683.97 |
| 186151              | 2013/06    | 200391-03-01-31        | 100855768  | 122,779.36   | WBS 200391-03-01-31 | 100855768         |                   | 19,060,463.33 |
| 186151              | 2013/06    | 200391-03-01-33        | 100855769  | -11.84       | WBS 200391-03-01-33 | 100855769         |                   | 19,060,451.49 |
|                     |            | <b>6/30/2013 Total</b> |            | 122,767.52   |                     |                   | June Balance ==>  | 19,060,451.49 |
| <b>186151 Total</b> |            |                        |            | 365,952.60   |                     |                   |                   |               |
| 186152              | 2013/04    | 200507-01-31           | 100837614  | 211.15       | WBS 200507-01-31    | 100837614         | March Balance ==> | 211,855.88    |
|                     |            | <b>4/30/2013 Total</b> |            | 211.15       |                     |                   | April Balance ==> | 211,855.88    |
| 186152              | 2013/05    | 200507-01-31           | 100847384  | 212.52       | WBS 200507-01-31    | 100847384         |                   | 212,068.40    |
|                     |            | <b>5/31/2013 Total</b> |            | 212.52       |                     |                   | May Balance ==>   | 212,068.40    |
| 186152              | 2013/06    | 200507-01-31           | 100855770  | 213.89       | WBS 200507-01-31    | 100855770         |                   | 212,282.29    |
|                     |            | <b>6/30/2013 Total</b> |            | 213.89       |                     |                   | June Balance ==>  | 212,282.29    |
| <b>186152 Total</b> |            |                        |            | 637.56       |                     |                   |                   |               |
| 186153              | 2013/04    | 200508-04-31           | 100837615  | 1,842.05     | WBS 200508-04-31    | 100837615         | March Balance ==> | 752,063.84    |
|                     |            | <b>4/30/2013 Total</b> |            | 1,842.05     |                     |                   | April Balance ==> | 752,063.84    |
| 186153              | 2013/05    | 200508-03-01           | 100847385  | 2,713.96     | WBS 200508-03-01    | 100847385         |                   | 754,777.80    |
| 186153              | 2013/05    | 200508-04-31           | 100847386  | 1,862.50     | WBS 200508-04-31    | 100847386         |                   | 756,640.30    |
|                     |            | <b>5/31/2013 Total</b> |            | 4,576.46     |                     |                   | May Balance ==>   | 756,640.30    |
| 186153              | 2013/06    | 200508-03-01           | 100855771  | 25,187.38    | WBS 200508-03-01    | 100855771         |                   | 781,827.68    |
| 186153              | 2013/06    | 200508-03-01           | 100856271  | -27,901.34   | WBS 200508-03-01    | 100856271         |                   | 753,926.34    |
| 186153              | 2013/06    | 200508-04-31           | 100855772  | 1,962.02     | WBS 200508-04-31    | 100855772         |                   | 755,888.36    |
| 186153              | 2013/06    | 200508-04-33           | 100856272  | -927.00      | WBS 200508-04-33    | 100856272         |                   | 754,961.36    |
|                     |            | <b>6/30/2013 Total</b> |            | -1,678.94    |                     |                   | June Balance ==>  | 754,961.36    |
| <b>186153 Total</b> |            |                        |            | 4,739.57     |                     |                   |                   |               |
| 186154              | 2013/04    | 200509-03-31           | 100837616  | 1,442.11     | WBS 200509-03-31    | 100837616         | March Balance ==> | 223,874.96    |
|                     |            | <b>4/30/2013 Total</b> |            | 1,442.11     |                     |                   | April Balance ==> | 223,874.96    |
| 186154              | 2013/05    | 200509-03-31           | 100847387  | 1,451.46     | WBS 200509-03-31    | 100847387         |                   | 225,326.42    |
|                     |            | <b>5/31/2013 Total</b> |            | 1,451.46     |                     |                   | May Balance ==>   | 225,326.42    |
| 186154              | 2013/06    | 200509-03-31           | 100855773  | 1,460.87     | WBS 200509-03-31    | 100855773         |                   | 226,787.29    |
|                     |            | <b>6/30/2013 Total</b> |            | 1,460.87     |                     |                   | June Balance ==>  | 226,787.29    |
| <b>186154 Total</b> |            |                        |            | 4,354.44     |                     |                   |                   |               |
| <b>Grand Total</b>  |            |                        |            | 5,507,850.30 |                     |                   |                   |               |

# **Detail of Gas Cost Deferrals**

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Core Market Commodity gas cost deferral  
 Account Number: 191400  
 Docket UM 1496  
 Current reauthorization to defer was granted in Order No. 12-412

Narrative: Deferral of customer's share of the difference between actual core commodity cost incurred and the Annual Sales WACOG embedded as defined in the related annual PGA. From Nov 09 forward the deferral election is 90%.

| 1     | 2        | 3          | 4    | 5                      | 6            | 7                 | 8                      | 9                    | 10           | 11           | 12                                | 13             | 14                      | 15 | 16 | 17 | 18 | 19 | 20 |
|-------|----------|------------|------|------------------------|--------------|-------------------|------------------------|----------------------|--------------|--------------|-----------------------------------|----------------|-------------------------|----|----|----|----|----|----|
| Debit | (Credit) | Month/Year | Note | Commodity Deferral (3) | Interest (e) | Interest Rate (f) | Storage Adjustment (2) | Hedge Adjustment (h) | Transfer (i) | Activity (j) | Deferral Plus Int. GL Balance (k) | Adjustment (6) | Adjusted GL Balance (m) |    |    |    |    |    |    |
| (a)   | (b)      | (c)        | (d)  | (e)                    | (f)          | (g)               | (h)                    | (i)                  | (j)          | (k)          | (l)                               | (m)            |                         |    |    |    |    |    |    |
| 69    |          | Dec-11     |      | (5,972,328)            | (44,202)     | 8.618%            | (27,485)               | 0                    | 0            | (6,044,015)  | (9,198,992)                       |                | (9,198,992)             |    |    |    |    |    |    |
| 70    |          | Jan-12     |      | (7,866,051)            | (94,407)     | 8.618%            | (27,190)               | 0                    | 0            | (7,987,648)  | (17,186,640)                      |                | (17,186,640)            |    |    |    |    |    |    |
| 71    |          | Feb-12     |      | (8,777,427)            | (155,028)    | 8.618%            | (22,490)               | 0                    | 0            | (8,954,945)  | (26,141,585)                      |                | (26,141,585)            |    |    |    |    |    |    |
| 72    |          | Mar-12     |      | (7,649,612)            | (215,289)    | 8.618%            | (22,314)               | 0                    | 0            | (7,887,215)  | (34,028,800)                      |                | (34,028,800)            |    |    |    |    |    |    |
| 73    |          | Apr-12     |      | (10,979)               | (244,471)    | 8.618%            | (13,398)               | 0                    | 0            | (268,848)    | (34,297,648)                      |                | (34,297,648)            |    |    |    |    |    |    |
| 74    |          | May-12     | 4    | (2,246,908)            | (254,417)    | 8.618%            | (9,680)                | 0                    | 59           | (2,510,946)  | (36,808,593)                      |                | (36,808,593)            |    |    |    |    |    |    |
| 75    |          | Jun-12     | 5    | (1,648,781)            | (37,610)     | 8.618%            | (6,879)                | 0                    | 34,070,348   | 32,389,078   | (4,419,516)                       |                | (4,419,516)             |    |    |    |    |    |    |
| 76    |          | Jul-12     |      | (1,513,032)            | (37,196)     | 8.618%            | (6,455)                | 0                    | 0            | (1,556,683)  | (5,976,198)                       |                | (5,976,198)             |    |    |    |    |    |    |
| 77    |          | Aug-12     |      | 713,928                | (40,371)     | 8.618%            | (4,316)                | 0                    | 0            | 669,241      | (5,306,957)                       |                | (5,306,957)             |    |    |    |    |    |    |
| 78    |          | Sep-12     |      | (387,003)              | (39,523)     | 8.618%            | (5,799)                | 0                    | 0            | (432,325)    | (5,739,283)                       |                | (5,739,283)             |    |    |    |    |    |    |
| 79    |          | Oct-12     |      | (2,172,596)            | (49,059)     | 8.618%            | (10,988)               | 0                    | (1)          | (2,232,643)  | (7,971,926)                       |                | (7,971,926)             |    |    |    |    |    |    |
| 80    |          | Nov-12     | 1    | (386,011)              | (1,297)      | 7.78%             | (14,009)               | 0                    | 7,971,926    | 7,570,609    | (401,317)                         |                | (401,317)               |    |    |    |    |    |    |
| 81    |          | Dec-12     | 7    | (1,027,354)            | (5,995)      | 7.78%             | (19,382)               | 0                    | 0            | (1,052,731)  | (1,454,048)                       |                | (1,454,048)             |    |    |    |    |    |    |
| 82    |          | Jan-13     |      | (1,871,064)            | (15,572)     | 7.78%             | (24,590)               | 0                    | 0            | (1,911,226)  | (3,365,274)                       |                | (3,365,274)             |    |    |    |    |    |    |
| 83    |          | Feb-13     |      | (2,797,663)            | (30,944)     | 7.78%             | (17,545)               | 0                    | 0            | (2,846,152)  | (6,211,426)                       |                | (6,211,426)             |    |    |    |    |    |    |
| 84    |          | Mar-13     |      | 1,152,120              | (36,579)     | 7.78%             | (13,360)               | 0                    | 0            | 1,102,181    | (5,109,245)                       | 464,114        | (4,645,131)             |    |    |    |    |    |    |
| 85    |          | Apr-13     |      | (1,032,846)            | (36,508)     | 7.78%             | (10,669)               | 0                    | 0            | (1,080,023)  | (6,189,268)                       |                | (6,189,268)             |    |    |    |    |    |    |
| 86    |          | May-13     |      | (255,205)              | (40,979)     | 7.78%             | (7,578)                | 0                    | 0            | (303,762)    | (6,493,030)                       |                | (6,493,030)             |    |    |    |    |    |    |
| 87    |          | Jun-13     |      | 1,566,769              | (37,032)     | 7.78%             | (4,538)                | 0                    | 0            | 1,525,199    | (4,967,831)                       |                | (4,967,831)             |    |    |    |    |    |    |

**History truncated for ease of viewing**

**NOTES:**

- 1 - October balance transferred to account 191401 for amortization.
- 2 - Adjustment for storage true up. See line 96 of Oregon Storage Cutoff, page 6.
- 3 - See line 25 of Oregon WACOG, page 5.
- 4 - Transfer represents a true-up the balance with actual results.
- 5 - Transfer out represents an early WACOG refund to customers in June as approved by the PUC. The balance was transferred to account 191401 for amortization.
- 6 - NW Natural identified and corrected for a mathematical error impacting Oregon's share of the commodity deferral. The error dated back to June 2011. An adjustment of \$464,114 was made for prior year PGA deferrals. Interest is not accrued on this correction.
- 7 - Adjusted storage withdrawn in December to reconcile account with Transcanada's records. This resulted in an adjustment of \$9,228 to the Oregon WACOG deferral.

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Core Market Demand cost deferral  
 Account Number: 191410  
 Docket UM 1496  
 Current reauthorization to defer was granted in Order No. 12-412

Narrative: Deferral of 100% of the Difference between actual demand cost incurred and the demand cost embedded as defined in the related state's annual PGA.

| 1              | 2          | 3        | 4                   | 5            | 68                | 69             | 70           | 71           | 72                      | 73 | 74 | 75 | 76 | 77 | 78 | 79 | 80 | 81 | 82 | 83 | 84 | 85 | 86 | 87 | 88 |
|----------------|------------|----------|---------------------|--------------|-------------------|----------------|--------------|--------------|-------------------------|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| Debit (Credit) | Month/Year | Note     | Demand Deferral (2) | Interest (d) | Interest Rate (e) | Adjustment (f) | Transfer (g) | Activity (h) | Deferral GL Balance (i) |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | (a)        | (b)      | (c)                 | (d)          | (e)               | (f)            | (g)          | (h)          | (i)                     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | Nov-11     | <b>1</b> | 282,843             | 1,016        | 8.618%            |                | (2,242,178)  | (1,958,319)  | 283,859                 |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | Dec-11     |          | (30,701)            | 1,928        | 8.618%            |                |              | (28,773)     | 255,086                 |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | Jan-12     |          | (153,865)           | 1,279        | 8.618%            |                |              | (152,585)    | 102,501                 |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | Feb-12     |          | (149,737)           | 198          | 8.618%            |                |              | (149,538)    | (47,038)                |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | Mar-12     |          | (145,546)           | (860)        | 8.618%            |                |              | (146,406)    | (193,444)               |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | Apr-12     |          | (67,346)            | (1,631)      | 8.618%            |                |              | (68,977)     | (262,421)               |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | May-12     |          | (167,088)           | (2,485)      | 8.618%            |                |              | (169,573)    | (431,994)               |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | Jun-12     |          | (97,373)            | (3,452)      | 8.618%            |                |              | (100,825)    | (532,819)               |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | Jul-12     |          | (150,394)           | (4,367)      | 8.618%            |                |              | (154,760)    | (687,579)               |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | Aug-12     |          | (130,708)           | (5,407)      | 8.618%            |                |              | (136,115)    | (823,695)               |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | Sep-12     |          | (149,983)           | (6,454)      | 8.618%            |                |              | (156,437)    | (980,132)               |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | Oct-12     |          | (131,855)           | (7,512)      | 8.618%            |                |              | (139,367)    | (1,119,498.90)          |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | Nov-12     | <b>1</b> | (115,017)           | (373)        | 7.78%             |                | 1,119,499    | 1,004,109    | (115,390)               |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | Dec-12     |          | (193,047)           | (1,374)      | 7.78%             |                |              | (194,421)    | (309,811)               |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | Jan-13     |          | (288,605)           | (2,944)      | 7.78%             |                |              | (291,549)    | (601,360)               |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | Feb-13     |          | (332,975)           | (4,978)      | 7.78%             |                |              | (337,953)    | (939,313)               |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | Mar-13     |          | (246,181)           | (6,888)      | 7.78%             |                |              | (253,069)    | (1,192,382)             |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | Apr-13     |          | (132,044)           | (8,159)      | 7.78%             |                |              | (140,203)    | (1,332,585)             |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | May-13     |          | (180,185)           | (9,224)      | 7.78%             |                |              | (189,409)    | (1,521,994)             |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|                | Jun-13     |          | (148,977)           | (10,351)     | 7.78%             |                |              | (159,327)    | (1,681,321)             |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |

History truncated for ease of viewing

**NOTES**

**1** - October balance transferred to account 191411 for amortization.

**2** - See line 83 of Oregon Demand, page 7.

2

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Core Market Demand Collection Deferral  
 Account Number: 191450  
 Docket UM 1496  
 Current reauthorization to defer was granted in Order No. 12-412

Narrative: Deferral of 100% of the difference between actual demand costs collected and the seasonalized imbedded demand costs as defined in the state's annual PGA.

| 1     | 2        | 3          | 4        | 5                   | 68       | 69            | 70        | 71          | 72                            | 73 | 74 | 75 | 76 | 77 | 78 | 79 | 80 | 81 | 82 | 83 | 84 | 85 | 86 | 87 | 88 | 89 | 90 | 91 | 92 | 93 | 94 | 95 |
|-------|----------|------------|----------|---------------------|----------|---------------|-----------|-------------|-------------------------------|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| Debit | (Credit) | Month/Year | Note     | Demand Deferral (2) | Interest | Interest Rate | Transfer  | Activity    | Deferral Plus Int. GL Balance |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| (a)   |          | (b)        |          | (d)                 | (e)      |               | (g)       | (i)         | (i)                           |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Nov-11     | <b>1</b> | (494,180)           | (1,775)  | 8.618%        | 3,182,565 | 2,686,610   | (495,954)                     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Dec-11     |          | 173,974             | (2,937)  | 8.618%        |           | 171,037     | (324,917)                     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Jan-12     |          | (68,566)            | (2,580)  | 8.618%        |           | (71,146)    | (396,063)                     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Feb-12     |          | 89,238              | (2,524)  | 8.618%        |           | 86,714      | (309,349)                     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Mar-12     |          | (1,273,786)         | (6,796)  | 8.618%        |           | (1,280,581) | (1,589,931)                   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Apr-12     |          | 484,477             | (9,679)  | 8.618%        |           | 474,798     | (1,115,133)                   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | May-12     |          | (133,736)           | (8,489)  | 8.618%        |           | (142,225)   | (1,257,358)                   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Jun-12     |          | (255,555)           | (9,948)  | 8.618%        |           | (265,502)   | (1,522,860)                   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Jul-12     | <b>3</b> | (438,584)           | (12,511) | 8.618%        | 78        | (451,017)   | (1,973,877)                   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Aug-12     |          | 741,491             | (11,513) | 8.618%        |           | 729,977     | (1,243,900)                   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Sep-12     |          | 69,969              | (8,682)  | 8.618%        |           | 61,287      | (1,182,612)                   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Oct-12     |          | 468,337             | (6,811)  | 8.618%        |           | 461,525     | (721,087)                     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Nov-12     | <b>1</b> | 523,678             | 1,698    | 7.78%         | 721,087   | 1,246,463   | 525,375                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Dec-12     |          | 1,558,865           | 8,460    | 7.78%         |           | 1,567,325   | 2,092,700                     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Jan-13     |          | (2,331,404)         | 6,010    | 7.78%         |           | (2,325,394) | (232,694)                     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Feb-13     |          | (165,824)           | (2,046)  | 7.78%         |           | (167,870)   | (400,564)                     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Mar-13     | <b>4</b> | 1,241,933           | 1,429    | 7.78%         |           | 1,243,362   | 842,798                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Apr-13     |          | 427,841             | 6,851    | 7.78%         |           | 434,692     | 1,277,490                     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | May-13     |          | (363,509)           | 7,104    | 7.78%         |           | (356,405)   | 921,085                       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|       |          | Jun-13     |          | 205,622             | 6,638    | 7.78%         |           | 212,261     | 1,133,346                     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |

**History truncated for ease of viewing**

**NOTES**

- 1** - October balance transferred to account 191411 for amortization
- 2** - See line 3 of Demand Deferral, page 8.
- 3** - Adjustment was made to true-up the balance with actual results.
- 4** - Amounts in the March 2013 Demand Deferral column were adjusted in Q2 2013 by \$1,888 for a formula correction.



Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Coos County Demand  
 Account Number: 191417  
 Class of Customers: Core

Narrative: Deferral of transportation charge payable by NW Natural for use of the natural gas transmission pipeline owned by Coos County.

| 1     | 2        | 3            | 4        | 5        | 6              | 7         | 8            | 9         | 10       | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
|-------|----------|--------------|----------|----------|----------------|-----------|--------------|-----------|----------|----|----|----|----|----|----|----|----|----|----|
| Debit | (Credit) | Monthly/Year | Note     | Deferral | Adjustment (2) | Transfer  | Interest (1) | Activity  | Balance  |    |    |    |    |    |    |    |    |    |    |
|       |          | Nov-11       | <b>3</b> | 41,669   | (6,843)        | (396,435) |              | (361,609) | 34,826   |    |    |    |    |    |    |    |    |    |    |
|       |          | Dec-11       |          | 41,669   | (8,274)        |           |              | 33,395    | 68,221   |    |    |    |    |    |    |    |    |    |    |
|       |          | Jan-12       |          | 41,669   | (9,913)        |           |              | 31,756    | 99,976   |    |    |    |    |    |    |    |    |    |    |
|       |          | Feb-12       | <b>4</b> | 21,725   | (196,124)      |           |              | (174,399) | (74,423) |    |    |    |    |    |    |    |    |    |    |
|       |          | Mar-12       |          | 21,725   | (9,369)        |           |              | 12,356    | (62,067) |    |    |    |    |    |    |    |    |    |    |
|       |          | Apr-12       |          | 21,699   | (8,396)        |           |              | 13,303    | (48,764) |    |    |    |    |    |    |    |    |    |    |
|       |          | May-12       |          | 21,699   | (6,798)        |           |              | 14,901    | (33,863) |    |    |    |    |    |    |    |    |    |    |
|       |          | Jun-12       |          | 21,699   | (4,434)        |           |              | 17,265    | (16,599) |    |    |    |    |    |    |    |    |    |    |
|       |          | Jul-12       |          | 21,699   | (4,829)        |           |              | 16,870    | 272      |    |    |    |    |    |    |    |    |    |    |
|       |          | Aug-12       |          | 21,699   | (6,727)        |           |              | 14,972    | 15,244   |    |    |    |    |    |    |    |    |    |    |
|       |          | Sep-12       |          | 21,699   | (4,954)        |           |              | 16,746    | 31,990   |    |    |    |    |    |    |    |    |    |    |
|       |          | Oct-12       |          | 21,699   | (5,873)        |           |              | 15,826    | 47,816   |    |    |    |    |    |    |    |    |    |    |
|       |          | Nov-12       | <b>3</b> | 21,699   | (6,318)        | (47,816)  |              | (32,435)  | 15,381   |    |    |    |    |    |    |    |    |    |    |
|       |          | Dec-12       |          | 21,699   | (8,689)        |           |              | 13,010    | 28,391   |    |    |    |    |    |    |    |    |    |    |
|       |          | Jan-13       |          | 21,725   | (8,380)        |           |              | 13,345    | 41,736   |    |    |    |    |    |    |    |    |    |    |
|       |          | Feb-13       |          | 21,725   | (10,988)       |           |              | 10,737    | 52,473   |    |    |    |    |    |    |    |    |    |    |
|       |          | Mar-13       |          | 21,725   | (8,139)        |           |              | 13,586    | 66,059   |    |    |    |    |    |    |    |    |    |    |
|       |          | Apr-13       | <b>4</b> | 21,683   | (37,068)       |           |              | (15,385)  | 50,674   |    |    |    |    |    |    |    |    |    |    |
|       |          | May-13       |          | 21,683   | (5,324)        |           |              | 16,359    | 67,033   |    |    |    |    |    |    |    |    |    |    |
|       |          | Jun-13       |          | 21,683   | (7,351)        |           |              | 14,332    | 81,365   |    |    |    |    |    |    |    |    |    |    |

**History truncated for ease of viewing**

**NOTES**

- 1** - No interest is applied to this activity
- 2** - Per Order 03-236 in docket UG-152; the amount collected via the Coos County 2¢ surcharge should be applied toward this deferral with the balance recoverable statewide as part of the PGA.
- 3** - October balance transferred to account 191411 for amortization
- 4** - Additional adjustment represents a true-up of previous year's demand charges.

4

Oregon WACOG Deferral Calculation  
 2012 - 13 Tracker year  
 System Calendar Sales Volume

| Line No. | October-11 | November-12   | December-12   | January-13    | February-13   | March-13      | April-13      | May-13        | June-13       |
|----------|------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1        |            | 24,406,498    | 44,364,563    | 57,184,120    | 56,619,665    | 42,937,357    | 28,609,669    | 24,147,914    | 22,837,774    |
| 2        |            | 44,364,563    | 57,184,120    | 56,619,665    | 42,937,357    | 28,609,669    | 24,147,914    | 22,837,774    | 13,270,446    |
| 3        | 24,406,498 | 54,798,629    | 90,343,096    | 131,677,159   | 107,166,444   | 84,946,663    | 62,740,528    | 42,532,684    | 34,495,957    |
| 4        |            | 74,716,894    | 103,162,653   | 131,112,644   | 93,484,196    | 70,619,005    | 58,278,743    | 41,222,554    | 24,838,629    |
| 5        |            | \$ 27,954,171 | \$ 38,035,124 | \$ 47,638,477 | \$ 32,169,886 | \$ 28,262,440 | \$ 20,934,322 | \$ 15,420,887 | \$ 11,377,647 |
| 6        |            | \$ 0.37413    | \$ 0.36869    | \$ 0.36334    | \$ 0.34401    | \$ 0.40021    | \$ 0.35922    | \$ 0.37409    | \$ 0.45806    |

|    | November-12   | December-12     | January-13      | February-13     | March-13          | April-13        | May-13        | June-13           |
|----|---------------|-----------------|-----------------|-----------------|-------------------|-----------------|---------------|-------------------|
| 7  | 21,961,140    | 39,756,178      | 51,265,482      | 50,724,123      | 38,352,906        | 25,879,198      | 21,635,798    | 20,435,484        |
| 8  | 39,756,178    | 51,265,482      | 50,724,123      | 38,352,906      | 25,879,198        | 21,635,798      | 20,435,484    | 11,867,888        |
| 9  | 49,804,835    | 81,705,181      | 118,802,425     | 96,753,321      | 76,738,048        | 56,627,653      | 38,487,282    | 31,230,256        |
| 10 | 87,599,873    | 93,214,465      | 118,281,066     | 84,382,104      | 64,264,340        | 52,584,253      | 37,286,968    | 22,662,670        |
| 11 | 1,126,401     | 1,411,086       | 1,590,535       | 1,251,519       | 1,339,341         | 36,407          |               |                   |
| 12 | 22,778        |                 |                 |                 | 1,289,405         |                 | 854,008       | 845,004           |
| 13 | 66,250,694    | 91,803,379      | 116,670,531     | 83,130,585      | 62,924,999        | 51,258,441      | 36,432,960    | 21,817,666        |
| 14 | 0.38149       | 0.38149         | 0.38149         | 0.38149         | 0.38149           | 0.38149         | 0.38149       | 0.38149           |
| 15 | 0.37360       | 0.3736          | 0.37360         | 0.37360         | 0.37360           | 0.37360         | 0.37360       | 0.37360           |
| 16 | 0.26951       |                 |                 |                 |                   |                 |               |                   |
| 17 | \$ 60,041     | \$ 527,182      | \$ 487,567      | \$ 500,378      | \$ 468,737        | \$ 333,433      | \$ 316,787    | \$ 316,787        |
| 18 | \$ 420,823    | \$ 35,022,071   | \$ 44,508,641   | \$ 31,713,487   | \$ 24,005,258     | \$ 19,654,583   | \$ 13,898,810 | \$ 8,323,221      |
| 19 | \$ 25,273,977 | \$ 35,022,071   | \$ 44,508,641   | \$ 31,713,487   | \$ 24,005,258     | \$ 19,654,583   | \$ 13,898,810 | \$ 8,323,221      |
| 20 | \$ 25,754,842 | \$ 35,549,253   | \$ 45,102,865   | \$ 32,181,054   | \$ 24,505,636     | \$ 20,036,922   | \$ 14,232,243 | \$ 8,540,008      |
| 21 | 67,599,873    | 93,214,465      | 118,281,066     | 84,382,104      | 64,264,340        | 52,584,253      | 37,286,968    | 22,662,670        |
| 22 | 0.36925       | 0.36466         | 0.35906         | 0.33918         | 0.36972           | 0.35922         | 0.37409       | 0.45806           |
| 23 | \$ 24,961,253 | \$ 33,991,587   | \$ 42,462,818   | \$ 28,620,722   | \$ 25,045,099     | \$ 18,889,315   | \$ 13,948,882 | \$ 10,380,863     |
| 24 | \$ 793,589.57 | \$ 1,557,665.78 | \$ 2,640,046.75 | \$ 3,560,332.37 | \$ 5,339,463.33   | \$ 1,447,606.71 | \$ 283,564.32 | \$ (1,740,854.75) |
| 25 | \$ 886,011.00 | \$ 1,027,354.00 | \$ 1,871,064.00 | \$ 2,787,863.00 | \$ (1,152,120.00) | \$ 1,032,846.00 | \$ 255,205.00 | \$ (1,966,769.00) |

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|    | November-12      | December-12      | January-13       | February-13      | March-13         | April-13         | May-13           | June-13           |
|----|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| 31 | \$ 25,633,192.25 | \$ 35,549,804.52 | \$ 42,382,736.67 | \$ 26,195,243.96 | \$ 28,454,513.80 | \$ 12,078,614.75 | \$ 14,488,375.50 | \$ 13,483,815.16  |
| 32 | 364,687.06       | 416,161.82       | 561,087.00       | 451,818.28       | 740,669.93       | 602,836.00       | 627,857.00       | 704,710.94        |
| 33 |                  |                  |                  |                  |                  |                  |                  |                   |
| 34 | 251,950.37       | 332,501.34       | 409,293.65       | 279,440.08       | 257,531.98       | 173,667.17       | 62,956.21        | 198,052.76        |
| 35 |                  |                  |                  |                  |                  |                  |                  |                   |
| 36 |                  |                  |                  |                  |                  |                  |                  |                   |
| 37 | \$ 26,249,823.68 | \$ 36,298,467.48 | \$ 43,353,117.32 | \$ 26,926,502.32 | \$ 29,452,715.71 | \$ 12,855,117.92 | \$ 15,378,988.71 | \$ 14,386,378.86  |
| 38 | \$ 271,620.15    | \$ 342,088.60    | \$ 320,627.34    | \$ 177,446.18    | \$ 222,511.52    | \$ 154,059.96    | \$ 217,175.97    | \$ 240,503.04     |
| 39 | \$ 1,733,819.16  | \$ 2,964,055.06  | \$ 5,668,278.26  | \$ 5,335,663.37  | \$ 1,115,677.83  | \$ 8,365,699.38  | \$ 1,845,435.83  | \$ 91,369.64      |
| 40 | (929,470.94)     | (850,861.58)     | (1,831,967.93)   | (409,713.41)     | (1,964,738.34)   | (1,807,682.82)   | (2,707,134.37)   | (3,055,934.87)    |
| 41 | \$ 804,348.22    | \$ 2,113,193.48  | \$ 3,736,311.53  | \$ 4,925,949.96  | \$ (845,060.51)  | \$ 6,558,016.56  | \$ (661,698.54)  | \$ (2,964,665.23) |
| 42 | 695,330.92       | 221,332.11       | 971,869.05       | 763,008.61       | 676,725.49       | 1,226,513.24     | (78,287.85)      | (795,232.89)      |
| 43 | (221,332.11)     | (971,869.05)     | (763,008.61)     | (676,725.49)     | (1,226,513.24)   | 78,287.85        | 795,232.89       | 290,540.88        |
| 44 | (22,059.61)      | (31,961.35)      | (42,180.21)      | (35,322.43)      | (30,654.88)      | (19,942.58)      | (23,196.83)      | (10,249.35)       |
| 45 |                  |                  | (132.16)         |                  | 5,617.39         | (610.73)         | 179.29           |                   |
| 46 | 176,433.34       | 63,894.61        | 61,972.30        | 79,028.80        | 11,096.73        | 83,479.49        | (7,506.70)       | 230,271.71        |
| 47 | \$ 27,954,170.59 | \$ 38,035,123.88 | \$ 47,638,476.56 | \$ 32,159,885.96 | \$ 28,262,440.21 | \$ 20,934,921.71 | \$ 15,420,886.74 | \$ 11,377,647.22  |

Oregon Storage Cut Off Adjustment:

|  | November-12      | December-12      | January-13       | February-13      | March-13         | April-13         | May-13           | June-13         |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| 88 "ORPGA" Proforma Commodity Rate           | 0.37941          | 0.37941          | 0.37941          | 0.37941          | 0.37941          | 0.37941          | 0.37941          | 0.37941         |
| 89 "ORPGA" Winter Proforma Cdtv Rate         | 0.37157          | 0.37157          | 0.37157          | 0.37157          | 0.37157          | 0.37157          | 0.37157          | 0.37157         |
| 90 "Collections" Winter Commodity Rate       | 418,537 \$       | 524,317 \$       | 590,995 \$       | 465,027 \$       | 497,659 \$       | 13,528 \$        | - \$             | - \$            |
| 91 "Collections" Average Commodity Rate      | 25,136,176 \$    | 34,831,120 \$    | 44,265,966 \$    | 31,540,575 \$    | 23,874,374 \$    | 19,447,965 \$    | 13,823,029 \$    | 8,277,841 \$    |
| 92 Proforma Commodity Cost Collected         | 25,554,713 \$    | 35,355,437 \$    | 44,856,961 \$    | 32,005,602 \$    | 24,372,033 \$    | 19,461,493 \$    | 13,823,029 \$    | 8,277,841 \$    |
| 93 Total Collection vs Calculated Line 20-17 | 25,694,800.67 \$ | 35,549,252.78 \$ | 45,102,864.75 \$ | 32,181,054.37 \$ | 24,505,635.67 \$ | 19,568,184.31 \$ | 13,898,809.91 \$ | 8,323,221.40 \$ |
| 94 Total Collection vs Calculated Restated   | 25,554,712.63 \$ | 35,355,437.25 \$ | 44,856,961.26 \$ | 32,005,602.17 \$ | 24,372,032.81 \$ | 19,461,492.85 \$ | 13,823,029.35 \$ | 8,277,840.66 \$ |
| 95 Total Collection vs Calculated            | 140,088.04 \$    | 193,815.53 \$    | 245,903.49 \$    | 175,452.20 \$    | 133,602.86 \$    | 106,691.46 \$    | 75,780.56 \$     | 45,380.75 \$    |
| 96 .10% Diff. (Collection vs Calculated)     | 14,008.00 \$     | 19,382.00 \$     | 24,590.00 \$     | 17,545.00 \$     | 13,360.00 \$     | 10,669.00 \$     | 7,578.00 \$      | 4,538.00 \$     |

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DEMAND CHARGES:  
2012 - 13 Tracker year  
Oregon Demand charge deferral

| Line No.   | November-12     | December-12     | January-13      | February-13     | March-13        | April-13        | May-13          | June-13         |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>ACTUAL DEMAND CHARGES:</b>  |                 |                 |                 |                 |                 |                 |                 |                 |
| <b>US Transmission Co.:</b>  |                 |                 |                 |                 |                 |                 |                 |                 |
| 47   |                 |                 |                 |                 |                 |                 |                 |                 |
| 48   | \$ 7,431,775.98 | \$ 7,609,981.60 | \$ 7,823,077.68 | \$ 7,307,327.78 | \$ 7,857,104.27 | \$ 7,667,622.35 | \$ 7,812,185.16 | \$ 7,623,330.93 |
| 49   | (75,421.51)     |                 |                 |                 |                 |                 |                 |                 |
| 50   | 18,688.19       | 18,688.19       | 18,688.19       | 18,688.19       | 18,688.19       | 18,688.19       | 18,688.19       | 18,688.19       |
| <b>CN Transmission Co.:</b>  |                 |                 |                 |                 |                 |                 |                 |                 |
| 51   |                 |                 |                 |                 |                 |                 |                 |                 |
| 52   |                 |                 |                 |                 |                 |                 |                 |                 |
| 53   |                 |                 |                 |                 |                 |                 |                 |                 |
| 54   |                 |                 |                 |                 |                 |                 |                 |                 |
| 55   | 35,902.02       | (40,097.55)     | (25,172.16)     | 20,136.64       | 27,496.86       | (28,798.76)     | (38,660.88)     | (3,212.99)      |
| 56   |                 |                 |                 |                 |                 |                 |                 |                 |
| 57   | \$ 7,410,945.68 | \$ 7,588,572.24 | \$ 7,816,593.71 | \$ 7,385,980.67 | \$ 7,863,461.26 | \$ 7,657,511.78 | \$ 7,792,212.47 | \$ 7,638,805.73 |
| <b>Total Charges</b>   |                 |                 |                 |                 |                 |                 |                 |                 |
| <b>EMBEDDED CHARGES:</b>   |                 |                 |                 |                 |                 |                 |                 |                 |
| <b>US Transmission Co.:</b>  |                 |                 |                 |                 |                 |                 |                 |                 |
| 59   |                 |                 |                 |                 |                 |                 |                 |                 |
| 60   | \$ 3,846,928.44 | \$ 3,997,232.96 | \$ 4,280,133.89 | \$ 4,003,995.23 | \$ 4,280,133.89 | \$ 4,142,066.06 | \$ 4,280,134.89 | \$ 4,142,066.06 |
| 61   | 555,640.00      | 534,437.00      | 574,228.00      | 537,180.00      | 574,228.00      | 467,656.00      | 483,246.00      | 467,656.00      |
| 62   | 98,523.00       | 85,613.00       | 92,411.00       | 86,449.00       | 92,411.00       | 89,996.00       | 92,996.00       | 89,996.00       |
| 63   | 18,688.00       | 18,688.00       | 18,688.00       | 18,688.00       | 18,688.00       | 18,688.00       | 18,688.00       | 18,688.00       |
| 64   | 834,643.00      | 917,524.00      | 917,524.00      | 917,524.00      | 917,524.00      | 917,524.00      | 917,524.00      | 917,524.00      |
| 65   | 458,697.00      | 500,472.00      | 500,472.00      | 500,472.00      | 500,472.00      | 446,712.00      | 446,712.00      | 446,712.00      |
| 66   | 890,919.00      | 868,511.00      | 868,511.00      | 863,060.00      | 868,511.00      | 863,785.00      | 868,511.00      | 863,785.00      |
| 67   | 784,136.00      | 827,761.00      | 827,761.00      | 774,357.00      | 827,761.00      | 801,059.00      | 827,761.00      | 801,059.00      |
| 68   | 49,934.00       | 51,598.23       | 55,695.22       | 52,101.98       | 55,695.22       | 53,898.60       | 55,695.22       | 53,898.60       |
| 69   | \$ 7,538,008.44 | \$ 7,801,837.19 | \$ 8,135,424.11 | \$ 7,753,827.21 | \$ 8,135,424.11 | \$ 7,803,384.66 | \$ 7,991,268.11 | \$ 7,803,384.66 |
| <b>Total Embedded</b>  |                 |                 |                 |                 |                 |                 |                 |                 |
| <b>Oregon Variance Share -</b>   |                 |                 |                 |                 |                 |                 |                 |                 |
| <b>US Transmission Co.:</b>  |                 |                 |                 |                 |                 |                 |                 |                 |
| 70   |                 |                 |                 |                 |                 |                 |                 |                 |
| 71   | \$ 3,245,004.90 | \$ 3,270,260.06 | \$ 3,207,072.72 | \$ 2,990,176.63 | \$ 3,237,873.59 | \$ 3,191,333.55 | \$ 3,197,211.91 | \$ 3,151,240.60 |
| 72   | (571,236.88)    | (483,772.37)    | (519,791.19)    | (486,255.94)    | (519,791.19)    | (423,322.21)    | (437,434.28)    | (423,322.21)    |
| 73   | (89,183.02)     | (77,496.89)     | (83,650.44)     | (42,201.27)     | (119,702.80)    | (81,464.38)     | (84,179.98)     | (81,464.38)     |
| 74   | 0.17            | 0.17            | 0.17            | 0.17            | 0.17            | 0.17            | 0.17            | 0.17            |
| 75   | (755,518.84)    | (830,542.72)    | (830,542.72)    | (830,542.72)    | (830,542.72)    | (830,542.72)    | (830,542.72)    | (830,542.72)    |
| 76   | (415,212.52)    | (453,027.25)    | (453,027.25)    | (453,027.25)    | (453,027.25)    | (404,363.70)    | (404,363.70)    | (404,363.70)    |
| 77   | (806,369.36)    | (786,176.16)    | (786,176.16)    | (781,241.91)    | (786,176.16)    | (783,708.58)    | (786,176.16)    | (783,708.58)    |
| 78   | (709,798.91)    | (749,289.26)    | (749,289.26)    | (700,947.96)    | (749,289.26)    | (725,118.61)    | (749,289.26)    | (725,118.61)    |
| 79   | 32,488.51       | (36,296.30)     | (22,785.84)     | 18,227.69       | 24,890.16       | (26,068.64)     | (34,995.83)     | (2,908.40)      |
| 80   | (45,200.26)     | (46,706.72)     | (50,415.31)     | (47,162.11)     | (50,415.31)     | (48,789.01)     | (50,415.31)     | (48,789.01)     |
| 81   | (115,017.21)    | (193,047.44)    | (288,605.28)    | (332,974.67)    | (246,180.77)    | (132,044.13)    | (180,185.16)    | (148,976.84)    |
| 82   | 90,520.00       | 90,520.00       | 90,520.00       | 90,520.00       | 90,520.00       | 90,520.00       | 90,520.00       | 90,520.00       |
| <b>Total Oregon Portion</b>  |                 |                 |                 |                 |                 |                 |                 |                 |
| <b>83 Oregon Portion</b>   |                 |                 |                 |                 |                 |                 |                 |                 |
| <b>\$ (115,017.21) \$ (193,047.44) \$ (288,605.00) \$ (332,975.00) \$ (246,181.00) \$ (132,044.00) \$ (180,185.00) \$ (148,977.00)</b> |                 |                 |                 |                 |                 |                 |                 |                 |

TO PAGE 2, COLUMN C

NW Natural

Calculation of Oregon Collected Demand Deferrals and basis for interest on Demand Deferrals

| Demand Deferral - Volume Component      | November-12     | December-12      | January-13       | February-13      | March-13        | April-13        | May-13          | June-13         |
|---|-----------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|
| 1 Embedded Seasonalized Tab 20          | \$ 9,408,909.00 | \$ 13,854,969.00 | \$ 13,365,003.00 | \$ 10,970,522.00 | \$ 9,570,360.00 | \$ 7,150,991.00 | \$ 4,453,223.00 | \$ 2,842,348.00 |
| 2 Collected line 44                     | 8,885,231.33    | 12,296,103.81    | 15,696,406.91    | 11,136,346.33    | 8,328,427.26    | 6,723,149.85    | 4,816,731.78    | 2,636,725.75    |
|   | (623,677.67)    | (1,556,865.19)   | 2,331,403.91     | 165,624.33       | (1,241,932.74)  | (427,841.15)    | 563,508.78      | (205,622.25)    |
| 3 Deferral                              |                 |                  |                  |                  |                 |                 |                 |                 |
| <b>Actual Fixed Charges Collected</b>   |                 |                  |                  |                  |                 |                 |                 |                 |
| 15 Oregon Firm Calendar Mo. Sales:      | November-12     | December-12      | January-13       | February-13      | March-13        | April-13        | May-13          | June-13         |
| Residential                             | 37,875,356      | 54,800,556       | 69,904,028       | 47,626,963       | 33,490,906      | 28,590,480      | 17,267,319      | 8,783,716       |
| Commercial                              | 22,030,312      | 30,813,520       | 39,114,509       | 28,684,775       | 22,964,868      | 18,423,425      | 13,412,227      | 8,091,763       |
| Industrial Firm                         | 2,750,553       | 2,897,220        | 3,178,722        | 2,877,940        | 2,475,064       | 2,691,117       | 2,634,097       | 1,587,366       |
| 18 Total of Calendar Month Sales:       | 62,656,221      | 87,811,296       | 112,137,252      | 79,189,708       | 58,930,668      | 47,705,022      | 33,313,643      | 16,472,865      |
| 19 1 - 99 Less: 31CSF - 31SF A C        | 1,703,948       | 2,198,733        | 2,841,386        | 2,262,331        | 2,012,219       | 1,753,863       | 1,516,880       | 1,330,213       |
| 20 31SF - 31SF A C                      | 877,428         | 990,930          | 1,096,055        | 1,034,122        | 1,000,332       | 952,412         | 914,782         | 909,873         |
| 21 32CSF - 32SF A C                     | 372,474         | 542,424          | 401,226          | 498,425          | 443,777         | 487,194         | 234,783         | 593,300         |
| 22 32ISF - 32SF A C                     | 487,252         | 617,527          | 612,014          | 579,143          | 518,314         | 652,026         | 397,012         | 583,458         |
| 23 Total Firm Sales Fixed D/Charge      | 3,441,103       | 4,349,613        | 4,750,662        | 4,374,022        | 3,971,642       | 3,845,485       | 3,065,457       | 3,416,944       |
| 24 Total Calendar Sales less Fixed:     | 59,215,118      | 83,461,683       | 107,386,578      | 74,815,686       | 54,959,027      | 43,859,537      | 30,248,186      | 15,055,922      |
| 25 "OPGA" OR A No. 09-12A Exh 1 Line 1  | 0.14070         | 0.14070          | 0.14070          | 0.14070          | 0.14070         | 0.14070         | 0.14070         | 0.14070         |
| 26 SFV Collected (line 24 x 25)         | 8,331,567.14    | 11,743,058.76    | 15,109,291.54    | 10,526,567.02    | 7,732,312.97    | 6,171,036.80    | 4,255,919.80    | 2,118,368.20    |
| All Cycles                              |                 |                  |                  |                  |                 |                 |                 |                 |
| 27 Plus: 31CSF - 31SF A C               | 244,201.86      | 258,365.37       | 264,543.62       | 268,820.64       | 268,095.31      | 255,849.20      | 254,532.24      | 239,303.66      |
| 28 31SF - 31SF A C                      | 112,239.57      | 119,046.32       | 122,802.48       | 127,360.08       | 132,045.12      | 120,628.94      | 120,139.20      | 120,139.20      |
| 29 32CSF - 32SF A C                     | 36,979.60       | 53,486.72        | 56,869.04        | 52,932.96        | 43,651.44       | 43,316.64       | 32,032.80       | 72,411.84       |
| 30 32ISF - 32SF A C                     | 61,515.30       | 81,483.84        | 70,832.88        | 81,395.28        | 71,182.80       | 70,296.40       | 49,986.72       | 99,073.84       |
| 31 Prior Month Unbilled MDDV Com        | (124,469.19)    | (121,927.07)     | (128,497.73)     | (131,835.49)     | (133,974.00)    | (133,652.38)    | (127,789.92)    | (128,964.56)    |
| 32 Prior Month Unbilled MDDV Ind        | (58,696.36)     | (56,119.79)      | (59,522.66)      | (61,401.24)      | (63,680.04)     | (66,022.56)     | (60,314.47)     | (60,069.60)     |
| 33 Current Month Unbilled MDDV Com      | 121,927.07      | 128,497.73       | 131,835.49       | 133,974.00       | 133,652.38      | 127,789.92      | 126,664.56      | 118,309.39      |
| 34 Current Month Unbilled MDDV Ind      | 56,119.79       | 59,522.66        | 61,401.24        | 63,680.04        | 66,022.56       | 60,314.47       | 60,069.60       | 60,069.60       |
| 35 MDDV @ 1.81 D/C Collected            | 451,817.64      | 522,364.79       | 500,264.37       | 534,928.27       | 516,995.57      | 478,610.64      | 455,320.73      | 509,573.37      |
| 36 Plus: 31CSI - 31SIV                  | 18.23           |                  |                  |                  |                 |                 |                 |                 |
| 37 31SI - 31SIV                         | 37,210.89       | 45,336.03        | 49,978.25        | 39,403.62        | 40,126.05       | 34,630.28       | 26,048.55       | 24,623.03       |
| 38 32CSI - 32SIM                        | 60,036.27       | 51,761.84        | 54,202.19        | 51,287.56        | 50,560.50       | 49,446.62       | 34,708.54       | 52,819.58       |
| 39 32SI - 32SIM                         | 97,265.39       | 97,097.87        | 104,180.44       | 90,691.54        | 90,686.55       | 84,076.90       | 60,757.09       | 77,442.61       |
| 40 SFV Collected Interruptible Sales    |                 |                  |                  |                  |                 |                 |                 |                 |
| 41 Prior Mo Manual Adjustments Com      | (11,585.41)     | (28,960.06)      | -                | -                | -               | -               | (2,466.65)      | (26,093.63)     |
| 42 Prior Mo Manual Adjustments Ind      | (17,585.15)     | (17,233.14)      | -                | -                | (2,159.89)      | (4,374.43)      | (6,118.57)      | (6,118.57)      |
| 43 Prior Mo Manual Adjustments Ind Int  | 28,960.06       | (3,900.60)       | -                | -                | 2,145.51        | 26,093.63       | 4,778.28        | 6,835.69        |
| 44 Unbilled Manual Adjustments Com      | 17,233.14       | -                | -                | -                | 4,922.33        | 35,916.10       | 6,118.57        | 3,155.86        |
| 45 Unbilled Manual Adjustments Ind      | 3,900.60        | -                | -                | -                | 1,119.27        | 6,118.57        | -               | -               |
| 46 Unbilled Manual Adjustments Ind Int  | 570,008.27      | 569,368.66       | 604,444.81       | 627,777.70       | 613,709.34      | 568,409.35      | 577,365.04      | 533,657.51      |
| 47 Collections Subject to Sensitive Adj | (16,342.09)     | (2,867.0%        | -                | -                | -               | -               | -               | -               |
| 48 Revenue Sensitive Adjustment         | (16,342.09)     | (16,323.81)      | (17,329.43)      | (17,998.39)      | (17,596.30)     | (16,296.30)     | (16,583.06)     | (15,239.96)     |
| 49 Revenue Sensitive Adjustment Effect  | 8,865,231.33    | 12,296,103.81    | 15,696,406.91    | 11,136,346.33    | 8,328,427.26    | 6,723,149.85    | 4,816,731.78    | 2,636,725.75    |
| 50 Total D/C Ctd (26+47+49)             |                 |                  |                  |                  |                 |                 |                 |                 |

SEE PAGE 9 FOR VOLUMES AND RATES

SEE PAGE 10 FOR VOLUMES AND RATES

SEE PAGE 3, COLUMN D



NW Natural  
 2nd Quarter 2013 Quarterly Deferred Accounting Report  
 Detail of Gas Cost Deferrals: June 2013

Detail of Non-Commodity Charges Collected on MDDV Basis

Summary of CIS information:

| Row Labels                          | 31CSF                | 31ISF                | 32CSF               | 32ISF               | Grand Total          |
|-------------------------------------|----------------------|----------------------|---------------------|---------------------|----------------------|
| 2.16000                             |                      |                      |                     |                     |                      |
| Sum of Rate Adj Amount              | \$ 239,303.66        | \$ 120,139.20        | \$ 72,411.84        | \$ 86,073.84        | \$ 517,928.54        |
| Sum of Rate Adj Therms              | 110,916              | 55,620               | 33,524              | 39,849              | 239,909              |
| <b>Total Sum of Rate Adj Amount</b> | <b>\$ 239,303.66</b> | <b>\$ 120,139.20</b> | <b>\$ 72,411.84</b> | <b>\$ 86,073.84</b> | <b>\$ 517,928.54</b> |
| <b>Total Sum of Rate Adj Therms</b> | <b>110,916</b>       | <b>55,620</b>        | <b>33,524</b>       | <b>39,849</b>       | <b>239,909</b>       |

Notes:

Rate \* Usage = Charge Amount

If a customer has a billing adjustment or a stop/start in a given month, the \$2.01 rate is pro-rated

Per Demand Deferral page: Interruptible Sales Service Non-Commodity Charges Collected

|                             |                   |                   |
|-----------------------------|-------------------|-------------------|
| Lines 27 and 29             | 31                | 32                |
|                             | 239,303.66        | 72,411.84         |
| Lines 28 and 30             | 120,139.20        | 86,073.84         |
|                             | <u>359,442.86</u> | <u>158,485.68</u> |
| Total Interruptible Charges |                   | <u>517,928.54</u> |

NW Natural  
 2nd Quarter 2013 Quarterly Deferred Accounting Report  
 Detail of Gas Cost Deferrals: June 2013

Detail of Non-Commodity Charges Collected from Interruptible Sales

**Summary of CIS information:**

| Row Labels                          | Column Labels       |                     |  | Grand Total         |
|-------------------------------------|---------------------|---------------------|--|---------------------|
|                                     | 32CSI               | 32ISI               |  |                     |
| 0.01722                             |                     |                     |  |                     |
| Sum of Rate Adj Amount              | \$ 24,623.03        | \$ 52,819.58        |  | \$ 77,442.61        |
| Sum of Rate Adj Therms              | 1,429,911           | 3,067,343           |  | 4,497,254           |
| <b>Total Sum of Rate Adj Amount</b> | <b>\$ 24,623.03</b> | <b>\$ 52,819.58</b> |  | <b>\$ 77,442.61</b> |
| <b>Total Sum of Rate Adj Therms</b> | <b>1,429,911</b>    | <b>3,067,343</b>    |  | <b>4,497,254</b>    |

Notes:

Rate \* Usage = Charge Amount

If a customer has a billing adjustment or a stop/start in a given month, the \$0.01602 rate is pro-rated

**Per Demand Deferral page: Interruptible Sales Service Non-Commodity Charges Collected**

|                             |           |                         |
|-----------------------------|-----------|-------------------------|
| Lines 36 and 38             | <u>31</u> | <u>32</u>               |
|                             | 0.00      | 24,623.03               |
| Lines 37 and 39             | 0.00      | 52,819.58               |
|                             | 0.00      | 77,442.61               |
| Total Interruptible Charges |           | <u><u>77,442.61</u></u> |

NORTHWEST NATURAL GAS COMPANY  
 All Sites Therms Summary (Gasco, Newport, Jackson Prairie, Plymouth, Mist) (Effective 9/1/11, Tenaska Virtual Storage at AECO Canada)  
 ACCOUNT NO. (164.21, 164.23, 164.22, 164.16, 164.12) Tenaska Virtual 164.40

Testing Links

| MONTH               | BEGINNING BALANCE |                  | ISSUES     |                  | LIQUEFIED  |                  | ENDING BALANCE |                  | RATE    |
|---------------------|-------------------|------------------|------------|------------------|------------|------------------|----------------|------------------|---------|
|                     | THEIRMS           | AMOUNT           | THEIRMS    | AMOUNT           | THEIRMS    | AMOUNT           | THEIRMS        | AMOUNT           |         |
| Dec-07              |                   |                  |            |                  |            |                  | 135,199,219    | \$ 71,078,792.13 | 0.52573 |
| Jan 12              | 159,980,643       | \$ 74,284,792.14 | 11,911,891 | \$ 4,669,327.57  | 2,279,590  | \$ 648,110.97    | 150,348,342    | \$ 70,264,575.54 | 0.46735 |
| Feb                 | 150,348,342       | \$ 70,264,575.54 | 8,672,041  | \$ 3,187,445.76  | 348,590    | \$ 88,897.46     | 142,024,891    | \$ 67,166,027.24 | 0.47292 |
| Mar                 | 142,024,891       | \$ 67,166,027.24 | 12,658,159 | \$ 5,455,394.54  | 3,490,810  | \$ 739,939.28    | 132,827,542    | \$ 62,450,571.98 | 0.47016 |
| Apr                 | 132,827,542       | \$ 62,450,571.98 | 23,051,846 | \$ 10,194,050.58 | 4,500,360  | \$ 869,525.78    | 114,276,056    | \$ 53,126,047.18 | 0.46489 |
| May                 | 114,276,056       | \$ 53,126,047.18 | 2,790,265  | \$ 1,071,649.57  | 3,842,187  | \$ 895,679.98    | 115,327,978    | \$ 52,950,077.59 | 0.45913 |
| Jun                 | 115,327,978       | \$ 52,950,077.59 | 2,209,903  | \$ 643,407.48    | 6,310,010  | \$ 1,367,411.71  | 119,428,085    | \$ 53,674,081.82 | 0.44943 |
| Jul                 | 119,428,085       | \$ 53,674,081.82 | 922,095    | \$ 285,082.42    | 7,056,836  | \$ 1,790,152.04  | 125,562,826    | \$ 55,179,151.44 | 0.43945 |
| Aug                 | 125,562,826       | \$ 55,179,151.44 | 289,508    | \$ 151,844.55    | 3,112,036  | \$ 792,432.45    | 128,385,354    | \$ 55,819,739.34 | 0.43478 |
| Sep                 | 128,385,354       | \$ 55,819,739.34 | 207,941    | \$ 113,206.61    | 10,098,405 | \$ 2,607,874.72  | 138,275,818    | \$ 58,314,407.45 | 0.42173 |
| Oct                 | 138,275,818       | \$ 58,314,407.45 | 5,444,783  | \$ 1,384,452.69  | 25,766,796 | \$ 8,855,633.86  | 158,597,831    | \$ 65,785,588.62 | 0.41480 |
| Nov                 | 158,597,831       | \$ 65,785,588.62 | 4,580,684  | \$ 1,750,833.09  | 2,489,966  | \$ 929,470.94    | 156,507,113    | \$ 64,964,226.47 | 0.41509 |
| Dec                 | 156,507,113       | \$ 64,964,226.47 | 8,384,530  | \$ 2,953,010.06  | 2,106,485  | \$ 850,861.58    | 150,229,068    | \$ 62,862,077.99 | 0.41844 |
| TOTAL 2012 ACTIVITY |                   |                  | 81,216,536 | \$ 31,882,875.40 | 71,372,071 | \$ 20,436,960.77 |                |                  |         |
| Jan 13              | 150,229,068       | \$ 62,862,077.99 | 14,677,497 | \$ 5,405,016.60  | 5,093,510  | \$ 1,831,966.73  | 140,645,081    | \$ 59,289,028.12 | 0.42155 |
| Feb                 | 140,645,081       | \$ 59,289,028.12 | 13,800,354 | \$ 5,335,663.36  | 1,262,630  | \$ 409,713.41    | 128,107,357    | \$ 54,363,078.17 | 0.42436 |
| Mar                 | 128,107,357       | \$ 54,363,078.17 | 3,567,521  | \$ 1,115,677.83  | 5,501,939  | \$ 1,964,738.34  | 130,041,775    | \$ 55,212,138.68 | 0.42457 |
| Apr                 | 130,041,775       | \$ 55,212,138.68 | 21,459,008 | \$ 8,365,699.38  | 4,538,540  | \$ 1,807,682.82  | 113,121,307    | \$ 48,654,122.12 | 0.43011 |
| May                 | 113,121,307       | \$ 48,654,122.12 | 4,818,397  | \$ 1,845,435.83  | 8,574,316  | \$ 2,707,134.37  | 116,877,226    | \$ 49,515,820.66 | 0.42366 |
| Jun                 | 116,877,226       | \$ 49,515,820.66 | 175,511    | \$ 91,369.64     | 8,915,841  | \$ 3,055,934.87  | 125,617,556    | \$ 52,480,385.89 | 0.41778 |
| Jul                 | 125,617,556       | \$ 52,480,385.89 | -          | \$ -             | -          | \$ -             | 125,617,556    | \$ 52,480,385.89 | 0.41778 |
| Aug                 | 125,617,556       | \$ 52,480,385.89 | -          | \$ -             | -          | \$ -             | 125,617,556    | \$ 52,480,385.89 | 0.41778 |
| Sep                 | 125,617,556       | \$ 52,480,385.89 | -          | \$ -             | -          | \$ -             | 125,617,556    | \$ 52,480,385.89 | 0.41778 |
| Oct                 | 125,617,556       | \$ 52,480,385.89 | -          | \$ -             | -          | \$ -             | 125,617,556    | \$ 52,480,385.89 | 0.41778 |
| Nov                 | 125,617,556       | \$ 52,480,385.89 | -          | \$ -             | -          | \$ -             | 125,617,556    | \$ 52,480,385.89 | 0.41778 |
| Dec                 | 125,617,556       | \$ 52,480,385.89 | 58,498,288 | \$ 22,158,862.64 | 33,886,776 | \$ 11,777,170.54 | 125,617,556    | \$ 52,480,385.89 | 0.41778 |
| TOTAL 2013 ACTIVITY |                   |                  | 58,498,288 | \$ 22,158,862.64 | 33,886,776 | \$ 11,777,170.54 |                |                  |         |

All Sites Therms Summary  
 Account Numbers  
 164012  
 164016  
 164017  
 164021  
 164022  
 164023  
 164040

Note: 164040 for AECO Gas Storage (NISKA) is a new storage site similar to JP. Injection activity began in April 2013.



**Detail of June 2013  
WACOG and Demand Actual  
Costs**

**(REDACTED)**